

ALASKA TAXABLE

1981



- *Municipal Taxation - Rates and Policies*
- *Full Value Determination*
- *Population and G.O. Bonded Debt*



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Dept. of Community & Regional Affairs
Div. of Local Government Assistance

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ALASKA TAXABLE 1981

STATE OF ALASKA

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DEPT. OF COMMUNITY AND REGIONAL AFFAIRS

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Foreword

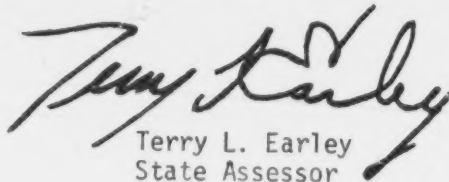
The 19th edition of the Alaska Taxable includes summaries of the full value determination, bonded debt, and tax rates for the municipalities of the State.

It contains the results of our comprehensive study of valuation data, and other pertinent information.

In the interest of providing background in the area of local taxation, it contains copies of appropriate statutes and other supporting material.

Also included are appropriate statistics on and overviews of the five (5) exemption programs administered by this agency.

It is intended that this data benefit all persons interested in the operation of local government and the development of Alaska.



Terry L. Earley
State Assessor

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Part 1



Introduction:

The Alaska Property Tax

PART I
INTRODUCTION
THE ALASKA PROPERTY TAX

The Power to Tax

The power to tax is an essential power of a state's sovereignty, and it does not depend on a grant of authority from the constitution. However, constitutional provisions regarding taxation serve to define and restrict the exercise of the state's otherwise unlimited power to tax.

The State Constitution places three major restrictions on the levy of property taxes:

1. "No tax shall be levied except for a public purpose."
(Article IX, Section 6)
2. "Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law." (Article IX, Section 3)
3. "The State may delegate taxing powers to organized boroughs and cities only." (Article X, Section 2)

Unlike the state, boroughs and cities do not possess any inherent power of taxation; only such power as has been granted them by the State Constitution or the statutes. The power of taxation, therefore, is an extraordinary one, the administration of which is not to be left to implication or inference. For that reason, the Alaska Statutes, together with certain Attorney General's opinions and court decisions, clearly delineate the jurisdiction of municipalities in the assessment of property and in the levy and collection of taxes (applicable statutes may be found in Appendix G.).

Uniform Measures

"Taxes are said to be 'equal and uniform' when no person or class of persons in the taxing district, whether it be state, county, or city, is taxed at a different rate than are other persons in the same thing, and where the objects of taxation are the same, by whomsoever owned or whatsoever they may be."
(Weatherly Independent School Dist. V. Hughes, Tex. Civ. App. 41 S.W. 2nd 445, 447)

The first step toward establishing uniform assessment procedures in Alaska was taken in 1961-62 when the House Representatives and the Senate, responding to Section 3 of Article IX of the State Constitution (cited above) passed House Concurrent Resolution #14 (HCR14). This resolution in sum required the Local Affairs Agency (now the Division of Local Government Assistance within the Department of Community & Regional Affairs) to prepare a study of assessment problems and procedures in Alaska, a manual for Assessors and a report

recommending any legislation necessary "to assure a uniform, equalized, and realistic assessment of property throughout the state". The resolution further authorized the Agency to inspect the records of equalization, to hire an assessor, and to hold any hearings deemed necessary for the preparation of the study, the manual and the report.

The Local Affairs Agency, together with the Alaska Association of Assessing Officers, originally published the manual in 1963. That manual has been periodically updated with the latest revisions made in 1977.

There have been a number of reports and studies done by the Division of Local Government Assistance, the most recent of which was "An Examination of Property Tax Exemptions", prepared and distributed for the Second Session of the Eleventh Legislature.

In addition to HCR 14, in 1962 the legislature adopted AS 14.17.140 which required that "...the Department of Community and Regional Affairs, in consultation with the assessor for each district, shall determine the full and true value of the taxable real and personal property in each district".

The full and true value estimate, as prepared pursuant to the above statute, is used as the uniform measure of wealth for many state programs and appears in Table IV.

Definition of Full and True Value

Full and true value, the basis for the full value determinations, may be defined as "...the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels." [Source: (AS 29.53.060(a)). Full and true value determinations are made by the State Assessor annually in conformance with uniform standards as defined in Attorney General Opinion No. 18, 1962.

Program Uses

The major programs using the full and true value estimate are:

1. State Revenue Sharing - the formula used to compute a municipality's State Revenue Sharing entitlement is based on relative wealth (full value determination) and local effort (locally generated revenues).
2. The Public School Foundation's funding formula uses full value determination as one of its components.
3. The local match portion of Cultural Facilities Grants is based partially on the full value determination.
4. Some grants for Senior Citizen programs are based on the full value determination.
5. The ability to bond for local programs is affected by full value determination.

The Full Value Determination

Local control is a basic premise in Alaska's local government structure. As a result of that premise, municipalities have a unique amount of flexibility in the area of property tax administration.

There are numerous optional exemptions that may or may not be adopted, as the local government desires. Those optional exemptions include up to \$10,000 on residences and a provision for charging a small flat fee in lieu of property taxes on vessels, etc. (see Appendix G)

In addition to the optional exemptions, municipalities reassess based on several different time frames. Those time frames range from a reassessment every year to reassessment every four or five years.

Even though local systems vary widely, there existed a need for a common unit with which to measure local values uniformly. The full value determination prepared by the State Assessor, Division of Local Government Assistance, became that measure.

Through the use of sales studies, as described in chapter two, and with the assistance of the local assessors, the State Assessor is able to adjust locally generated values to compensate for the optional exemptions and for the varying reassessment cycles.



ASSESSMENT STATISTICS AND RATIO STUDIES

- LOCAL ASSESSMENT POLICY
- SALES - ASSESSMENT RATIOS
- FULL VALUE DETERMINATIONS
- POPULATION & G.O. BONDED DEBT

PART II
ASSESSMENT STATISTICS
AND RATIO STUDIES

The local assessor has a legal, professional and ethical responsibility to value uniformly all property within his/her jurisdiction. In addition, it is his/her duty to insure that all values on the assessment roll represent "full and true value" pursuant to AS 29.53.060.

Assessment ratio studies may be used as a measure of uniformity and a yardstick with which to assess values both within and among jurisdictions.

There are two major types of assessment ratio studies that can be conducted. They are sales ratio studies and appraisal ratio studies. The sales ratio study is the predominant method currently used in Alaska and, therefore, is the type of ratio study discussed herein.

The sales ratio study compares assessed values to sale prices (transacted during a specific time period and carefully verified).

The results of these comparisons are generally expressed as a ratio in terms of percentage.

The ratios are a result of division. In the process of analysis, the numerator is the assessed value and the denominator is the sale price. This ratio formula is expressed as follows:

$$\frac{\text{ASSESSED VALUE}}{\text{SALE PRICE}} = \text{RATIO (expressed as percentage)}$$

For example, if a residence sells for \$100,000 and is assessed at \$90,000, the ratio of assessment to sale price expressed as a percentage is 90% (ninety percent).

$$\frac{90,000}{100,000} = 90\%$$

Preparation of a Ratio Study

1. Assemble Sales Data

- (a) sources of sales data include, but are not limited to, recorders' offices, local realtors, developers, bankers, etc.
- (b) verify sales data by contacting one of the parties involved (grantee, grantor or realtor).

2. Select Samples

- (a) for sales ratio, disbursement of sales should be checked to insure uniform coverage of total areas and to avoid using an overabundance of information from a specific area
- (b) in all cases, the selection process should be restricted to individual classes of property. (residential, commercial, industrial, etc.)

3. Compile Usable Data

- (a) correlate usable sales information into usable listing;
- (b) divide current assessed values by usable sales data and develop individual ratios;
- (c) sort resulting ratios and remove inconsistencies.

4. Compute Statistical Data

- (a) develop weighted mean;
- (b) develop average absolute deviation;
- (c) develop coefficient of dispersion and other statistical information that can be of assistance at this point; i.e. mean, median, mode, standard deviation, and area multipliers.

Explanation of Statistical Terms Included Herein

Weighted Mean is computed by dividing the total of all of the assessed values by the total of all the sale prices. This is generally considered to be the most accurate indicator of the overall level of assessment on a unit wide basis.

Absolute Average Deviation is the sum of all deviations, regardless of sign, divided by the number of items included in the listing. It indicates the average difference from the mean of all ratios.

Coefficient of Dispersion is developed by dividing the absolute average deviation by the median or mean. The resulting answer (with some qualifications) can be considered a general yardstick to measure equity among assessments.

Mean is developed by adding all ratios and dividing by number of items. This is another method of determining an indicator of assessment level on a unit, or areawide, basis.

Median is the middle ratio when a set of numbers is ranked. This is still another method of determining overall ratio for an area or unit.

Mode is the simplest measurement of central tendency and is the item most often reoccurring in a given series. Again a ratio selected in this manner could be used as an overall ratio.

Standard Deviation is the average square root of the average squared deviation from the mean and is a reliable indication of variance.

Area Multipliers are obtained by dividing the ratio by 1.00. This multiplier then can be applied to assessments to bring a unit to the required level. (Caution: multipliers used unit wide or areawide tend to distort uniformity).

Uses of Ratios and Multipliers

The results of sales ratio studies may be applied in several ways depending on the need of the user.

The most common usage comes from state equalization or full value determinations. The normal current procedure for full value determination in Alaska is the use of the weighted mean ratio to determine full value and the reporting of average absolute deviation and the coefficient of dispersion.

Example:

<u>SALE PRICE</u>	<u>ASSESSED VALUE</u>	<u>RATIO</u>	<u>DEVIATION</u>
106,000	100,000	94.34%	5.76
100,000	106,000	106.00%	5.90
109,000	107,000	98.17%	1.93
132,000	125,000	94.70%	5.40
127,000	130,000	102.36%	2.26
122,500	122,500	100.00%	.10
129,000	137,000	106.20%	6.10
141,000	140,000	99.29%	.81
<u>966,500</u>	<u>967,500</u>	<u>100.10%</u>	<u>28.26</u>

TOTAL DEVIATIONS (28.26)
ITEMS (8) = AVERAGE ABSOLUTE DEVIATION (3.53%) TOTAL

AVERAGE ABSOLUTE DEVIATION (3.53)
WEIGHTED AVERAGE (100.10) = COEFFICIENT OF DISPERSION (3.53%)

These ratios could also be used by the local assessor to determine his own level of assessment, internal equity, and to indicate areas that need professional attention.

Limitations of Use

Assessment ratio studies are devices for obtaining indications of the relationship between market values and assessed values, and show general assessment levels within and among areas. Even though these studies can point out areas where inequities exist, they will not, in themselves, correct disparities among individual properties.

A sales ratio study is no more accurate than the information input. Therefore, the utmost care in selecting, screening, and verifying information is essential.

Also, care must be given in order not to overload a study with specific types of property. The optimum arrangement is to segregate by class (commercial, residential, etc.) and type (improved, vacant, water front, etc.). That procedure allows for proper weight to be placed upon each class and type of property.

ASSESSMENT RATIO STUDIES

The following can be used by individual municipalities to help monitor assessment performance. They can be used to indicate the need for general reassessment or which neighborhoods or types of properties are most in need of reassessment.

Note: The following tests are only guidelines and are not intended to take the place of statistical tests. In each case, the sample size should be at least 30.

1. If $(A/S)/(A/S)$ is greater than 1.10
good indicator that the overassessment errors are more prevalent than under assessment errors.
2. If $(A/S)/(A/S)$ is less than 0.95
good indicator that the underassessment errors are more prevalent than over assessment errors.
3. If $(A/S)/(A/S)$ is greater than 1.10
good indicator that assessment regressivity exists.
4. If $(A/S)/(A/S)$ is less than 0.95
good indicator that assessment progressivity exists.

DEFINITIONS

A/S = mean ratio

A/S = median ratio

A/S = weighted mean ratio (same as weighted average ratio)

regressivity = assessment bias such that high-valued properties are assessed with lower A/S than low-valued property.

progressivity = assessment bias such that high-valued properties are assessed with higher A/S than low-valued properties.

SUMMARY
POPULATION, VALUATION, AND GENERAL OBLIGATION BONDED DEBT

ALASKA LOCAL GOVERNMENT

Organized Boroughs and Unified Home Rule Municipalities

Unified Home Rule	3
Home Rule	1
First Class	-
Second Class	6
Third Class	1
Total	<u>11</u>

Organized Cities

	Within Boroughs	Outside of Boroughs	Total
Home Rule	7	4	11
First Class	5	16	21
Second Class	14	94	108
Total	<u>26</u>	<u>114</u>	<u>140</u>

The organized borough concept of areawide local government, rather than the traditional county form of government was adopted for Alaska primarily because vast amounts of its 586,400 square mile area were virtually uninhabited. With the development of those areas and the ensuing need for community services, the borough concept provided a mechanism for annexation or incorporation, as necessary, of the unorganized borough.

Organized boroughs, and home rule and general law cities which are situated outside the corporate limits of boroughs, have general municipal responsibilities and powers including areawide education, property assessment and collection of taxes, and planning and zoning; cities of the second class have limited taxing powers with no educational responsibility. In the unorganized borough, education is provided totally from state funds with no local effort required.

STATE POPULATION: July 1, 1981

Municipalities	Estimate
*11 organized boroughs	336,772
4 home rule cities	10,848
16 first class cities	13,800
94 second class cities	31,072
Sub-total	<u>392,492</u>
Unincorporated areas of the unorganized borough	29,695
Total	<u>422,187</u>

*Population figures for organized boroughs include residents of the 26 home rule and general law cities located inside borough boundaries.

Municipal population figures as reported were compiled and used by the Department of Community and Regional Affairs for allocation of payments under the State Revenue Sharing Program (AS 29.88 and AS 29.89) for the 1982 fiscal year. All population figures are as of July 1, 1981.

FULL VALUE DETERMINATION: JANUARY 1, 1981

Area	(AS 29.53) Local Assessed	(AS 43.56) State Assessed Oil and Gas	(AS 14.17) Full Value
Taxing Jurisdictions	16,609,653,590	7,556,324,570	25,788,058,220
Unorganized Borough	<u>-0-</u>	<u>3,992,227,950</u>	<u>3,992,227,950</u>
Total	16,609,653,590	11,548,552,520	29,780,286,170

AVERAGE PER CAPITA ASSESSED FULL AND TRUE VALUE: JANUARY 1, 1981
(including state assessed oil & gas)

Area	Full Value	Est. 7-1-81 Population	Per Capita Value
State of Alaska	29,780,286,170	422,187	70,538

The valuation figures above represent the Department's equalized full value figures for taxable real and personal property within 59 home rule and general law municipalities and includes the value of oil and gas related property as valued by the State Department of Revenue, Petroleum Revenue Division.

AVERAGE PER CAPITA ASSESSED FULL AND TRUE VALUE: JANUARY 1, 1981
(excluding state assessed oil & gas)

Area	Full Value	Est. 7-1-81 Population	Per Capita Debt
State of Alaska	16,609,653,590	422,187	39,342

GENERAL OBLIGATION BONDED DEBT: JULY 1, 1981

Area	Total Debt	Est. 7-1-81 Population	Per Capita Debt
Municipalities	1,091,019,504	392,492	2,780
State of Alaska	<u>701,178,000</u>	<u>422,187</u>	<u>1,661</u>
Total, State & Local	1,792,197,504	422,187	4,245

The debt figures as shown above are total general obligation bonded indebtedness figures as reported by all municipalities and by the State of Alaska.

TABLE I

LOCAL ASSESSMENT POLICY

The following information should be used to interpret Table I:

AV = Full and True Value Assessment

EX = Exempt Property

NA = Municipality Does Not Levy Property Taxes

Municipalities: Home rule and general law municipalities (except those second class cities which are located outside of boroughs and do not levy a property tax).

Note: Seven first class cities located outside of boroughs do not levy or collect property taxes. They are: Galena, Hoonah, Hydaburg, Kake, King Cove, Klawock and St. Mary's.

Second class cities have no school responsibility but may levy a limited property tax not to exceed five mills. The second class cities of Eagle and Whittier are the only second class cities which levy and collect a property tax.

TABLE I
LOCAL ASSESSMENT POLICY

BOROUGHS	RESIDENTIAL		GENERAL PERSONAL PROPERTY		MOTOR VEHICLES		BOATS & VESSELS		BUSINESS INVENTORY		AIRCRAFT	
	AV	EX	AV	EX	AV	EX	AV	EX	AV	EX	AV	EX
ANCHORAGE, MUNICIPALITY OF	X	-	X	-	2	-	X	-	X	-	X	-
BRISTOL BAY BOROUGH	1	-	X	-	X	-	X	-	X	-	X	-
FAIRBANKS NORTH STAR BOROUGH	1	-	-	X	-	X	-	X	-	X	-	X
HAINES BOROUGH	X	-	X	-	X	-	-	3	X	-	X	-
JUNEAU, CITY & BOROUGH	X	-	X	-	-	X	-	X	X	-	X	-
KENAI PENINSULA BOROUGH	1	-	X	-	X	-	X	-	-	X	X	-
KETCHIKAN GATEWAY BOROUGH	X	-	X	-	2	-	-	3	X	-	X	-
KODIAK ISLAND BOROUGH	X	-	X	-	2	-	X	-	X	-	X	-
MATANUSKA-SUSITNA BOROUGH	X	-	X	-	2	-	X	-	X	-	X	-
NORTH SLOPE BOROUGH	1	-	X	-	X	-	X	-	X	-	X	-
SITKA, CITY & BOROUGH	X	-	X	-	X	-	-	3	X	-	X	-
<u>CITIES</u>												
CORDOVA	X	-	-	X	-	X	-	X	-	X	-	X
CRAIG	X	-	-	X	-	X	-	X	-	X	-	X
DILLINGHAM	X	-	X	-	X	-	X	-	X	-	X	-
EAGLE	X	-	X	-	-	X	-	X	-	X	-	X
GALENA	NA		NA		NA		NA		NA		NA	
HOONAH	NA		NA		NA		NA		NA		NA	
HYDABURG	NA		NA		NA		NA		NA		NA	
KAKE	NA		NA		NA		NA		NA		NA	
KING COVE	NA		NA		NA		NA		NA		NA	
KLAWOCK	NA		NA		NA		NA		NA		NA	
NENANA	X	-	X	-	X	-	X	-	X	-	X	-
NOME	X	-	X	-	X	-	X	-	X	-	X	-
PELICAN	X	-	X	-	-	X	-	3	X	-	X	-
PETERSBURG	X	-	X	-	2	-	-	X	X	-	X	-
ST. MARY'S	NA		NA		NA		NA		NA		NA	
SKAGWAY	X	-	-	X	-	X	-	X	-	X	-	X
UNALASKA	X	-	X	-	-	X	-	X	X	-	X	-
VALDEZ	1	-	-	X	-	X	-	X	-	X	-	X
WRANGELL	X	-	X	-	-	X	-	X	X	-	X	-
YAKUTAT	X	-	-	X	-	X	-	X	-	X	-	X

1. optional residential exemption up to \$10,000 exercised (AS 29.53.025(a))
2. state collected, annual motor vehicle tax (AS 28.10.431)
3. option 5 & 15 dollar fee collected in lieu of property tax (AS 25.53.025(b)(1))

TABLE II

STATISTICAL EVALUATION TABLE 1981 ASSESSMENT TO SALES RATIO STUDY

The following criteria should be used to interpret Table II:

Municipalities: Organized boroughs and cities which levied and collected property taxes in 1979. When a municipality is not shown, sales data available was not sufficient to determine a meaningful ratio.

CLASS:

Class I, Improved: All platted parcels of land on which there are significant structures. Class II, Vacant: All platted parcels of land with no significant structures.

WEIGHTED AVERAGE RATIO:

A measure of central tendency. The Weighted Average Ratio is developed by dividing the sum of the assessed values in the sample by the sum of the sales prices in the sample.

ABSOLUTE AVERAGE DEVIATION:

Indicates the average difference of all ratios in the sample from the weighted average ratio. The Absolute Average Deviation is the sum of all deviations, regardless of sign, divided by the number of sales in the sample.

COEFFICIENT OF DISPERSION:

A general measure of conformity and equality. The Coefficient of Dispersion is developed by dividing the absolute average deviation by the weighted average ratio.

NUMBER OF SALES:

The number of valid transactions available for use in the sample.

TABLE II - A
1981 STATISTICAL EVALUATION TABLE
REAL PROPERTY

MUNICIPALITY	WEIGHTED MEAN RATIO	ABSOLUTE AVERAGE DEVIATION	COEFFICIENT OF DISPERSION	NUMBER OF SALES
Anchorage, Municipality of	<u>87.24</u>	<u>11.62</u>	<u>14.40</u>	3,278
Vacant	83.79	16.13	20.96	
Improved	89.54	7.76	8.78	
Fairbanks North Star Borough	<u>93.11</u>	<u>12.35</u>	<u>13.98</u>	2,360
Vacant	89.27	13.51	15.42	
Improved	93.81	9.64	10.15	
Haines Borough	<u>96.64</u>	<u>14.55</u>	<u>15.01</u>	94
Vacant	98.06	13.06	13.75	
Improved	95.66	15.68	16.69	
Juneau, City & Borough	<u>93.46</u>	<u>11.74</u>	<u>12.63</u>	587
Vacant	81.01	15.43	21.08	
Improved	91.34	9.85	11.37	
Kenai Peninsula Borough	<u>90.39</u>	<u>16.50</u>	<u>19.80</u>	1,228
Vacant	77.90	18.67	22.63	
Improved	92.93	13.11	15.36	
Ketchikan Gateway Borough	<u>86.18</u>	<u>17.21</u>	<u>18.59</u>	194
Vacant	84.10	18.76	23.36	
Improved	87.20	14.79	17.08	
Kodiak Island Borough	<u>74.44</u>	<u>12.98</u>	<u>17.72</u>	120
Vacant	67.50	13.11	20.33	
Improved	78.10	12.93	16.75	
Matanuska-Susitna Borough	<u>80.84</u>	<u>19.73</u>	<u>27.88</u>	1,127
Vacant	79.49	20.78	28.13	
Improved	82.97	18.42	27.57	
Sitka, City & Borough	<u>98.85</u>	<u>13.14</u>	<u>12.54</u>	232
Vacant	96.00	17.69	18.72	
Improved	100.00	10.46	8.91	

TABLE II-B

CROSS CORRELATION

COST PER PARCEL VS. COEFFICIENT OF DISPERSION VS. WEIGHTED MEAN RATIO
AND ASSESSMENT CYCLE

MUNICIPALITY	COST PER PARCEL	COD	A/S	ASSESSMENT CYCLE
Anchorage, Municipality of	39.79	14.40 ³	87.24	Annual
Fairbanks North Star Borough	19.71	13.98	93.11	Annual
Haines Borough	17.93	15.01	96.64	Annual
Juneau, City & Borough of	38.02	12.63	93.46	Annual
Kenai Peninsula Borough	8.11	19.80	90.39	2-year
Ketchikan Gateway Borough	32.17	18.59	86.18	Annual
Kodiak Island Borough	42.83	17.72	74.44	Annual
Matanuska-Susitna Borough	20.83	27.88	80.84	2-year
Sitka, City & Borough of	36.17	12.54	98.85	Annual

TABLE III

LOCAL ASSESSMENTS VS. FULL VALUE

The following information should be used to interpret Table III:

Municipalities: Boroughs and cities organized under the laws of Alaska, except those second class cities which are located outside of boroughs and do not levy a property tax.

ASSESSED VALUES:

Locally assessed property values taxable under provisions of municipal ordinance and state law. (AS 29.53)

RATIOS:

The relationship in terms of percent, which actual assessed property values bear to the Department's full value determination.

FULL VALUES:

The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

NOTE: Table III does not include oil and gas property (AS 43.56).

TABLE III

LOCAL ASSESSMENT VS. FULL VALUE

MUNICIPALITY	REAL PROPERTY			PERSONAL PROPERTY			REAL & PERSONAL PROPERTY			
	Boroughs	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value
ANCHORAGE, MUNICIPALITY OF										
City		2,140,288,615	82.72	2,587,481,600	354,236,390	81.56	434,329,100	2,494,535,005	82.55	3,021,810,700
Other		3,815,518,437	90.00	4,329,567,300	488,245,070	70.65	691,084,200	4,303,764,507	87.29	4,930,651,500
TOTAL		5,955,807,052	87.24	6,827,048,900	842,492,460	74.86	1,125,413,300	6,798,299,512	85.49	7,952,462,200
BRISTOL BAY										
		35,341,700	88.68	39,853,000	42,506,270	95.00	45,164,500	78,247,970	92.04	85,017,500
FAIRBANKS NORTH STAR										
City		607,650,600	94.58	642,472,600	-0-	-	208,381,200	607,650,600	71.42	850,853,800
North Pole		60,259,000	89.63	67,230,800	-0-	-	21,825,800	60,259,000	67.66	89,056,600
Other		715,121,800	92.19	775,740,200	-0-	-	251,599,300	715,121,800	69.61	1,027,339,500
TOTAL		1,383,031,400	93.11	1,485,443,600	-0-	-	481,806,300	1,383,031,400	70.30	1,967,249,900
HAINES										
City		22,945,630	96.64	23,743,400	4,746,915	72.02	6,591,100	27,692,545	91.29	30,334,500
Other		24,423,900	96.64	25,273,700	5,866,282	72.02	8,145,450	30,290,182	90.63	33,419,150
TOTAL		47,369,530	96.64	49,017,100	10,613,197	72.02	14,736,550	57,982,727	90.95	63,753,650
JUNEAU, CITY & BOROUGH										
City		169,605,300	92.12	184,113,750	35,419,075	42.99	82,389,100	205,024,375	76.93	266,502,850
Douglas		30,493,200	89.09	34,227,250	1,436,500	42.99	3,341,450	31,929,700	84.99	37,568,700
Other		421,191,700	94.35	446,426,000	46,668,675	43.00	108,526,950	467,860,375	84.31	554,952,950
TOTAL		621,290,200	93.46	664,767,000	83,524,250	42.99	194,257,500	704,814,450	82.05	859,024,500
KENAI PENINSULA										
Homer		101,763,965	94.67	107,493,450	31,814,445	84.66	37,580,800	133,578,410	92.08	145,074,250
Kenai		125,865,370	81.07	155,260,350	30,125,514	84.39	35,698,000	155,990,884	86.69	190,958,350
Seldovia		8,901,400	94.17	9,452,200	4,053,908	84.39	4,803,800	12,955,308	90.88	14,256,000
Seward		38,884,425	93.03	41,796,200	24,950,050	84.39	29,565,200	63,834,475	89.45	71,361,400
Soldotna		86,117,900	90.20	95,470,700	11,005,020	84.39	13,040,700	97,122,920	89.51	108,511,400
Other		1,233,254,815	91.02	1,354,875,800	113,378,503	84.39	134,471,100	1,346,633,318	90.42	1,489,346,900
TOTAL		1,594,787,885	90.39	1,764,348,700	215,327,440	84.39	255,159,600	1,810,115,315	89.63	2,019,508,300
KETCHIKAN GATEWAY										
City		185,906,950	86.18	215,710,800	32,399,700	56.02	57,830,800	218,306,650	79.80	273,541,600
Other		200,873,600	86.18	233,086,400	26,698,350	68.64	38,894,900	227,571,950	83.67	271,981,300
TOTAL		386,780,550	86.18	448,797,200	59,098,050	61.09	96,725,700	445,878,600	81.73	545,522,900
KODIAK ISLAND										
City		135,761,827	74.44	182,377,500	101,560,294	87.61	115,923,200	237,322,121	79.56	298,300,700
Other		51,627,039	74.45	69,341,700	9,388,388	87.63	10,714,200	61,015,427	76.22	80,055,900
TOTAL		187,388,866	74.44	251,719,200	110,948,682	87.61	126,637,400	298,337,548	78.85	378,356,600
MATANUSKA-SUSITNA										
Palmer		56,349,060	88.52	63,656,900	7,108,421	47.69	14,905,500	63,457,481	80.77	78,562,400
Houston		18,921,380	80.11	23,618,300	93,025	47.71	195,000	19,014,405	79.85	23,813,300
Wasilla		85,507,260	86.88	98,419,900	6,129,494	47.69	12,852,800	91,636,754	82.35	111,272,700
Other		681,946,660	79.59	856,831,800	22,308,264	47.68	46,785,000	704,254,924	77.94	903,616,800
TOTAL		842,724,360	80.84	1,042,526,900	35,639,204	47.69	74,738,300	878,363,564	78.62	1,117,265,200

TABLE III

LOCAL ASSESSMENT VS. FULL VALUE

MUNICIPALITY	REAL PROPERTY			PERSONAL PROPERTY			REAL & PERSONAL PROPERTY		
Boroughs	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value
NORTH SLOPE BOROUGH	219,665,480	70.00	313,807,800	90,317,880	96.79	93,317,900	309,983,360	76.14	407,125,700
SITKA, CITY & BOROUGH	270,683,840	98.85	273,820,600	62,945,916	50.84	108,628,100	333,629,756	87.24	382,448,700
TOTAL BOROUGHs	11,544,870,853	87.72	13,161,150,000	1,553,813,349	59.38	2,616,585,150	13,098,684,202	83.02	15,777,735,150
CITIES									
CORDOVA	42,270,850	98.98	42,708,100	-0-	-	54,854,450	42,270,850	43.33	97,562,550
CRAIG	8,471,892	90.00	9,413,200	614,600	8.09	7,594,800	9,086,492	53.42	17,008,000
DILLINGHAM	28,684,355	75.10	38,194,900	20,587,029	100.00	20,587,000	49,271,384	82.82	58,781,900
GALENA	-0-	-	4,430,500	-0-	-	1,353,500	-0-	-	5,784,000
HOONAH	-0-	-	11,213,000	-0-	-	3,986,900	-0-	-	15,199,900
HYDABURG	-0-	-	5,335,000	-0-	-	2,855,500	-0-	-	8,190,500
KAKE	-0-	-	6,623,000	-0-	-	103,000	-0-	-	6,726,000
KING COVE	-0-	-	6,773,300	-0-	-	1,818,500	-0-	-	8,591,800
KLAWOCK	-0-	-	3,042,200	-0-	-	344,000	-0-	-	3,386,200
NENANA	5,516,219	92.75	5,947,400	3,379,605	90.00	3,755,100	8,895,824	91.69	9,702,500
NOME	60,015,818	68.54	87,564,300	9,814,171	57.89	16,952,300	69,829,989	66.81	104,516,600
PELICAN	2,771,400	85.20	3,252,800	2,724,300	67.93	4,010,300	5,495,700	75.66	7,263,100
PETERSBURG	61,803,850	99.37	62,193,300	13,392,259	24.81	53,970,200	75,196,109	64.73	116,163,500
ST. MARY'S	-0-	-	2,127,200	-0-	-	709,000	-0-	-	2,836,200
SAND POINT	-0-	-	9,976,000	-0-	-	7,300,000	-0-	-	17,276,000
SKAGWAY	44,085,250	99.55	44,285,700	7,136,383	84.37	8,458,900	51,221,633	97.11	52,744,600
UNALASKA	35,077,110	70.00	50,110,200	33,061,776	93.90	35,209,600	68,138,886	79.81	85,319,800
VALDEZ	87,412,330	89.60	97,557,700	-0-	-	25,396,000	87,412,330	71.09	122,953,700
WRANGELL	46,915,950	89.58	52,372,500	6,272,047	34.44	18,209,000	53,187,997	75.36	70,581,500
YAKUTAT	7,216,095	40.65	17,751,800	-0-	-	3,577,600	7,216,095	33.83	21,329,400
TOTAL CITIES	430,241,119	76.71	560,872,100	96,982,170	35.78	271,045,650	527,223,289	63.37	831,917,750
STATEWIDE TOTAL	11,975,111,972	87.27	13,722,022,100	1,650,795,519	57.17	2,887,630,800	13,625,907,491	82.04	16,609,653,590

TABLE IV

FULL VALUE DETERMINATION
January 1, 1981

The following information should be used to interpret Table IV:

Municipalities: Boroughs and cities organized under the laws of Alaska (except those second class cities which are located out side of boroughs, and which do not levy a property tax.)

FULL VALUE, AS 29.53:

The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

PERCENT OF TOTAL:

The relationship in terms of percent, which the equalized full value of property taxable under provisions of Title 29 bears to the full value determination.

FULL VALUE, AS 43.56:

The assessed value of oil and gas exploration, production and pipeline transportation property as determined by the Petroleum Revenue Division, Department of Revenue.

PERCENT OF TOTAL:

The relationship in terms of percent, which the value of property assessed by under AS 43.56 bears to the full value determination.

FULL VALUE DETERMINATION:

The full value of property taxable under provisions of municipal law (AS 29.53) and oil and gas related property as assessed by the State (AS 43.56).

Note: No valuation data has been compiled or is available for property taxable under provisions of municipal law which is situated within the unorganized area of Alaska (unorganized borough) or for the 94 second class cities therein.

TABLE IV
FULL VALUE DETERMINATION
JANUARY 1, 1981

BOROUGHs	AS 29.53 FULL VALUE (Locally Assessed)	% OF TOTAL	AS 43.56 FULL VALUE (State Assessed)	% OF TOTAL	FULL VALUE DETERMINATION
ANCHORAGE, MUNICIPALITY OF	7,952,462,200	99.37	50,612,980	.63	8,003,075,180
BRISTOL BAY	85,017,500	100.00			85,017,500
FAIRBANKS NORTH STAR	1,967,249,900	75.47	639,604,430	24.53	2,606,854,330
HAINES	63,753,650	100.00			63,753,650
JUNEAU, CITY & BOROUGH	859,024,500	100.00			859,024,500
KENAI PENINSULA	2,019,508,300	78.20	562,862,700	21.80	2,582,371,000
KETCHIKAN GATEWAY	545,522,900	100.00			545,522,900
KODIAK ISLAND	378,356,600	100.00			378,356,600
MATANUSKA-SUSITNA	1,117,265,190	99.50	5,627,910	0.50	1,122,893,100
NORTH SLOPE BOROUGH	407,125,700	6.07	6,297,616,550	93.93	6,704,742,250
SITKA, CITY & BOROUGH	382,448,700	100.00			382,448,700
TOTAL BOROUGHs	15,777,735,140	67.62	7,556,324,570	32.38	23,334,059,710
CITIES					
CORDOVA	97,562,550				97,562,550
CRAIG	17,008,000				17,008,000
DILLINGHAM	58,781,900				58,781,900
GALENA	5,784,000				5,784,000
HOONAH	15,199,900				15,199,900
HYDABURG	8,190,500				8,190,500
KAKE	6,726,000				6,726,000
KING COVE	8,591,800				8,591,800
KLAWUCK	3,386,200				3,386,200
NENANA	9,702,500				9,702,500
NOME	104,516,600				104,516,600
PELICAN	7,263,100				7,263,100
PETERSBURG	116,163,500				116,163,500
ST. MARY'S	2,836,200				2,836,200
SAND POINT	17,276,000				17,276,000
SKAGWAY	52,744,600				52,744,600
UNALASKA	85,319,800				85,319,800
VALDEZ	122,953,700	7.05	1,620,048,000	92.95	1,743,001,700
WRANGELL	70,581,500				70,581,500
YAKUTAT	21,330,000	91.30	2,032,160	8.70	23,362,160
TOTAL CITIES	831,918,450	33.90	1,622,080,160	66.10	2,453,998,610
MUNICIPAL TOTAL	16,609,653,590	64.41	9,178,404,730	35.59	25,788,058,220
UNORGANIZED TOTAL			3,992,227,950		3,992,227,950
STATEWIDE TOTAL	16,609,653,590	55.77	13,170,632,680	44.23	29,780,286,270

TABLE V
FULL VALUE DETERMINATIONS
ALASKA LOCAL GOVERNMENT

TABLE V-A
COMPARISON OF FULL VALUE DETERMINATIONS

Table V-A is a five-year comparison of the Department's equalized full value figures, which include locally assessed and state assessed property values within all boroughs and cities organized under the Laws of Alaska, except those second class cities which are located outside of boroughs and do not levy a property tax.

TABLE V-B
FULL VALUE DETERMINATIONS SUMMARY

Table V-B is a summary of the Department's equalized full value figures for the past 10 years. The table illustrates the annual percentage increases for both locally and state assessed properties.

Locally Assessed:

The equalized full value of real property taxable under provisions of Alaska Statutes 29.53 as determined by the Department of Community and Regional Affairs in conformity with uniform standards, defined in Attorney General Opinion No. 18, 1962.

State Assessed:

The value of oil and gas, exploration, production and pipeline transportation property as determined and certified by the Department of Revenue in conformity with standards defined in Alaska Statutes 43.56.

Full Value:

The equalized full value of real property taxable under provisions of Alaska Statutes 29.53 as determined by the Department of Community and Regional Affairs in conformity with uniform standards, defined in Attorney General Opinion No. 18, 1962.

TABLE V - A

COMPARISON OF FULL VALUE DETERMINATIONS

BOROUGH	1977	% of Increase '77 to '78	1978	% of Increase '78 to '79	1979	% of Increase '79 to '80	1980**	% of Increase '80 to '81	1981**
<u>ANCHORAGE</u>									
City	1,780,613,514		2,099,459,060		2,390,683,300		2,825,158,100		3,021,810,700
Service Areas	2,272,626,922		3,132,989,020		4,091,218,500				
Other	29,433,206		36,770,975		34,590,500		4,636,472,900		4,930,651,500
State Assessed*					26,251,570*		33,572,650	50.76%	50,612,980
TOTAL	4,537,673,642	16.12%	5,269,219,055	24.17%	6,542,743,870	14.56%	7,495,203,650	6.78%	8,003,075,180
<u>BRISTOL BAY</u>	29,748,796	10.81%	32,965,035	26.09%	41,564,600	37.59%	57,186,900	40.67%	85,017,500
<u>FAIRBANKS NORTH STAR</u>									
City	542,259,565		617,412,815		727,804,500		795,151,200		850,853,800
North Pole	15,123,560		60,782,345		64,246,000		71,632,900		89,056,600
Service Areas	754,321,620		891,851,760		171,604,700		805,839,100		1,027,339,500
Other	277,530,135		334,759,570		547,954,700				
State Assessed*					793,094,570*		638,848,930	1.18%	639,604,430*
TOTAL	1,589,234,880	19.86%	1,904,806,490	20.99%	2,304,704,470	00.29%	2,311,472,130	12.78%	2,606,854,330
<u>HAINES</u>									
City	19,551,365		19,149,075		22,569,900		29,646,700		30,334,500
Other	14,848,740		18,301,110		14,234,600		29,672,800		33,419,150
Fire District					5,745,500				
TOTAL	34,400,105	8.87%	37,450,185	13.62%	42,550,000	39.41	59,319,500	7.48%	63,753,650
<u>JUNEAU, CITY & BOROUGH</u>									
City	134,968,970		146,097,130		192,723,700		223,674,800		266,502,850
Douglas	18,621,440		21,903,760		31,115,600		34,171,000		37,568,700
Other	7,555,530		9,984,715		13,832,700		456,066,600		554,952,950
Service Areas	203,412,940		261,797,215		367,251,000				
TOTAL	364,558,880	20.63%	439,782,820	37.55%	604,923,000	18.02%	713,912,400	20.33%	859,024,500
<u>KENAI PENINSULA</u>									
Homer	42,918,151		66,896,480		86,120,200		127,909,800		145,074,250
Kenai	85,178,136		109,699,805		133,649,000		137,051,700		190,958,350
Seldovia	6,733,035		7,819,965		9,172,600		12,481,900		14,256,000
Seward	28,170,267		41,206,215		49,964,800		69,032,900		71,361,400
Soldotna									108,511,400
Other	22,972,230		23,561,165		41,241,400		1,344,345,200		1,489,346,900
Service Areas	1,053,221,412		1,307,775,973		1,285,084,600				
State Assessed*					446,421,080*		499,955,160*	12.58%	562,862,700*
TOTAL	1,239,193,231	25.64%	1,556,959,603	31.77%	2,051,653,680		2,019,508,300		2,582,371,000

* In years prior to 1979, state assessed oil and gas was included in Full Value Determination. Beginning in 1979, this figure is separated.

** In years prior to 1980, the Full Value Determination was separated in to "City", "Service Area", and "Other". Beginning in 1980, figures other than city and State assessed will be combined as "Other".

TABLE V - A
COMPARISON OF FULL VALUE DETERMINATIONS

BOROUGH	1977	% of Increase '77 to '78	1978	% of Increase '78 to '79	1979	% of Increase '79 to '80	1980**	% of Increase '80 to '81	1981**
<u>KETCHIKAN GATEWAY</u>									
City	155,499,640		164,356,615		190,468,900		215,812,245		273,541,600
Shoreline	7,393,105		9,761,620		12,096,600				
Other	108,062,990		138,935,350		169,254,500		219,498,455		271,981,300
TOTAL	270,955,735	15.54	313,053,585	18.77%	371,820,000	17.08%	435,310,700	25.32%	545,522,900
<u>KODIAK ISLAND</u>									
City	141,802,335		141,802,335		238,004,331		281,445,948		298,300,700
Other	10,452,955		12,741,660		18,596,801		76,216,952		80,055,900
Service Area	22,446,240		28,236,330		53,324,388				
TOTAL	174,701,540	4.59%	182,722,540	69.61%	309,925,500	15.40%	357,662,900	5.79%	378,356,600
<u>MATANUSKA-SUSITNA</u>									
Houston	13,612,415		17,491,196		26,268,500		9,726,400		23,813,300
Palmer	35,872,230		45,411,434		57,824,900		64,637,917		78,562,400
Wasilla	36,529,620		60,469,043		87,914,600		33,612,300		111,272,700
Other	333,222,935		400,237,060		386,523,800		921,362,800		903,616,800
Service Areas	133,363,505		175,740,839		366,898,200				
State Assessed*					2,975,710*		721,530*	680.00%	5,627,910*
TOTAL	552,600,705	26.56%	699,349,572	32.75%	928,405,710	6.22%	986,158,430	24.01%	1,122,893,110
<u>NORTH SLOPE BOROUGH</u>									
Borough	3,569,533,075		4,716,152,130		293,680,800		367,632,600		407,125,700
State Assessed*					4,817,548,310		5,450,597,290		6,297,616,550
TOTAL	3,569,533,075	32.12%	4,716,152,130	8.38%	5,111,229,110	13.83%	5,818,229,890	15.24%	6,704,742,250
<u>SITKA, CITY & BOROUGH</u>									
	17,644,495	28.84%	231,446,725	39.18%	322,127,700	2.73%	330,920,600	15.57%	382,448,700
BOROUGH TOTALS	12,542,245,084	22.66%	15,383,907,740	21.11%	18,631,647,640	11.40%	20,756,153,760	12.42%	23,334,059,710

* In years prior to 1979, state assessed oil and gas was included in Full Value Determination. Beginning in 1979, this figure is separated.

** In years prior to 1980, the Full Value Determination was separated in to "City", "Service Area", and "Other". Beginning in 1980, figures other than city and State assessed will be combined as "Other".

TABLE V - A

COMPARISON OF FULL VALUE DETERMINATIONS

CITIES	1977	% of Increase '77 to '78	1978	% of Increase '78 to '79	1979	% of Increase '79 to '80	1980*	% of Increase '80 to '81	1981*
CORDOVA	33,047,580	29.06%	42,652,420	16.53%	49,704,500	14.14%	56,731,600	72.97%	97,562,550
CRAIG	5,295,655	26.13%	6,679,535	18.55%	7,918,600	11.18%	8,803,900	93.19%	17,008,000
DILLINGHAM	17,140,840	51.50%	25,968,634	25.90%	32,693,800	45.89%	47,697,200	23.24%	58,781,900
GALENA	2,670,800	14.88%	3,068,330	30.73%	4,011,200	7.00%	4,292,000	34.76%	5,784,000
HOONAH	5,334,800	14.21%	6,090,580	15.37%	7,026,900	7.00%	7,518,783	102.16%	15,199,900
HYDABURG	1,438,405	14.08%	1,640,745	117.74%	3,572,500	7.00%	3,822,600	114.27%	8,190,500
KAKE	2,394,685	13.38%	2,715,035	11.32%	3,022,500	7.00%	3,234,100	107.97%	6,726,000
KING COVE	2,863,490	116.42%	6,197,170	4.02%	6,446,300	8.27%	6,979,200	23.11%	8,591,800
KLAWOCK	1,025,850	13.87%	1,168,085	139.28%	2,795,000	7.21%	2,966,600	13.00%	3,386,200
NENANA	5,373,975	(-4.82%)	5,115,070	13.13%	5,786,500	(-0.02%)	5,785,400	67.71%	9,702,500
NOME	33,747,720	6.28%	35,867,860	33.98%	48,054,100	71.01%	82,179,700	27.18%	104,516,600
PELICAN	4,639,275	3.32%	4,793,415	13.93%	5,461,000	19.12%	6,505,000	11.65%	7,263,100
PETERSBURG	34,048,060	22.60%	41,742,285	60.14%	66,846,200	17.74%	78,706,200	47.59%	116,163,500
ST. MARY'S	1,415,000	17.43%	1,661,660	6.82%	1,775,000	37.75%	2,445,000	16.00%	2,836,200
SAND POINT				100.00%	8,878,900	20.51%	10,700,000	61.46%	17,276,000
SKAGWAY	29,850,185	6.82%	31,884,840	28.58%	40,996,100	15.24%	47,245,900	11.64%	52,744,600
UNALASKA	16,571,530	47.25%	24,401,645	36.60%	33,331,900	96.89%	56,629,100	50.66%	85,319,800
VALDEZ	1,211,561,410		1,699,570,185		110,980,200		121,721,000	1.01%	122,953,700
State Assessed*	-----		-----		1,541,897,000		1,626,511,000*	(-0.39%)	1,620,048,000
TOTAL	1,211,561,410	37.80%	1,669,570,185	(-1.00%)	1,652,877,200	5.77%	1,758,232,000	(-0.30%)	1,743,001,700
WRANGELL	37,599,610	20.85%	45,438,280	19.99%	54,520,100	11.74%	60,922,500	15.86	70,581,500
YAKUTAT	10,149,240		10,559,595		8,190,600		12,624,000	68.96%	21,329,400
State Assessed*	-----		-----		2,639,910*		1,943,700*	4.59%	2,032,760
TOTAL	10,149,240	4.04%	10,559,595	2.56%	10,830,510	34.51%	14,567,700	60.37%	23,362,160
CITIES TOTAL	1,456,166,110	35.10%	1,967,215,369	4.03%	2,046,548,810	10.23%	2,255,964,483	8.78%	2,451,967,750
MUNICIPAL TOTAL	13,998,411,194	23.95%	17,351,123,109	19.17%	20,678,196,450	11.29%	23,012,118,243	12.06%	25,788,058,230
UNORGANIZED BOROUGH TOTAL*	3,104,052,020	28.64%	3,993,024,680	8.33%	4,325,758,440*	(-9.49%)	3,915,419,560*	1.96%	3,992,227,950*
STATEWIDE TOTAL	17,102,463,214	24.80%	21,344,147,789	17.15%	25,003,954,890	7.69%	26,927,537,803	10.59%	29,780,286,180

* In years prior to 1979, state assessed oil and gas was included in Full Value Determination. Beginning in 1979, this figure is separated.

TABLE V - B
 FULL VALUE DETERMINATION SUMMARY
 1971 - 1981

JANUARY 1 YEAR	LOCAL ASSESSED	PERCENT INCREASE	STATE ASSESSED	PERCENT INCREASE	FULL VALUE	PERCENT INCREASE
1971	2,430,025,845	16.53%			2,687,652,579	17.83%
1972	2,827,657,321	16.36%			3,346,317,205	24.51%
1973	3,749,590,240	32.60%			4,090,132,633	22.23%
1974	3,781,749,440	8.58%	705,423,640		4,853,272,007	18.65%
1975	4,901,213,968	29.06%	1,300,582,560	84.36%	6,673,611,342	37.50%
1976	6,207,670,300	26.66%	4,634,552,550	256.34%	11,679,514,605	75.01%
1977	8,026,248,358	29.30%	8,497,929,200	83.36%	17,102,463,214	46.43%
1978	9,311,627,309	16.01%	11,090,725,700	30.51%	21,344,147,789	24.80%
1979	10,989,005,940	18.01%	11,956,586,590	7.81%	25,003,954,890	17.15%
1980	12,332,919,158	12.22%	12,167,569,820	1.76%	26,927,537,754	7.69%
1981	13,625,907,491	10.48%	13,170,633,280	8.24%	29,780,286,180	10.59%

TABLE VI-A
REAL PROPERTY STAFF STATISTICS

The following table is for informational purposes only. Total number of parcels are real property parcels as indicated by the municipalities' 1981 certified assessment rolls. The number of appraisers is for real property appraisers and the assessor. The assessment budget and cost per parcel are based on the total budget for the assessing department which includes personal property appraisers (where applicable), assessing clerks, drafting personnel, and employee benefits. Therefore, in most cases, the cost per parcel reflects more than the cost of assessing real property.

As all the first class cities (outside of organized boroughs) and the Bristol Bay Borough are appraised by contract assessors, they were not included in this table.

TABLE VI - A
REAL PROPERTY STAFF STATISTICS - 1981

MUNICIPALITY	Number R.P. Appraisers Including Assessor	Total Number Real Parcels	Estimated Sq. Mi. Within Jurisdiction	Assessment Budget 1981	Average Number of Parcels Per Appraiser	Cost Per Parcel	Number Sq. Mi. Per Appraiser	Assessment Cycle
ANCHORAGE, MUNICIPALITY OF	26	64,769	1,884	\$2,577,160	2,159.0	\$ 39.79	62.8	Annual
BRISTOL BAY	N/A	459	1,200	14,210	N/A	30.96	N/A	N/A
FAIRBANKS NORTH STAR	11	32,757	7,500	644,872	2,977.9	19.71	681.8	Annual
HAINES	1	2,262	2,620	40,572	2,262.0	17.93	2,620.0	Annual
JUNEAU, CITY & BOROUGH	5	9,374	3,100	356,383	1,874.8	38.02	620.0	Annual
KENAI PENINSULA	5	38,424	14,697	311,519	7,684.8	8.11	2,939.4	(2 Year Cycle)
KETCHIKAN GATEWAY	3	5,260	1,250	169,209	1,753.3	32.17	416.7	Annual
KODIAK ISLAND	3	3,709	5,440	158,840	1,236.3	42.83	1,813.3	Annual
MATANUSKA-SUSITNA	8	43,890	20,544	914,057	4,876.7	20.83	2,282.7	Annual
NORTH SLOPE BOROUGH	5	1,316	88,281	859,370	263.2	653.02	17,656.2	N/A
SITKA, CITY & BOROUGH	1.5	2,419	4,480	87,500	1,612.7	36.17	1,933.3	Annual
TOTAL BOROUGHES	68.5	204,639	149,416	\$6,133,692	2,670.0	* 28.98	3,102.6	

* Does not include Bristol Bay
and North Slope Borough

TABLE VI - B
CONTRACT REVALUATION COSTS

<u>MUNICIPALITY</u>	<u>DATE OF CONTRACT</u>	<u>CONTRACTOR</u>	<u>CONTRACT AMOUNT</u>	<u>PARCEL VAC</u>	<u>COUNT IMPR</u>	<u>PER PARCEL AMOUNT</u>	<u>SCOPE OF WORK</u>
Bristol Bay Borough	1981	Simmons & Associates	\$15,000	240	219	\$32.68	Update (Real)
Cordova	1979	Real Estate Services Corporation	\$26,400	206	608	\$32.43	Complete Revaluation (Real)
Cordova	1981	Real Estate Services Corporation	\$ 4,200	206	608	\$ 5.16	Update (Real)
Craig	1981	Alaska Appraisal Associates	\$ 7,500	151	101	\$29.76	Update (Real)
Dillingham	1981	David T. McCabe	\$12,000	249	321	\$21.05	Update (Real)
Petersburg	1981	Promptier, Duverney & Horan	\$30,000	604	886	\$20.13	Update (Real)
Unalaska	1981	Simmons & Associates	\$20,000	89	184	\$73.26	Update (Real Personal)
Valdez	1981	R & P Enterprises Incorporated	\$18,000	537	685	\$14.73	Complete Revaluation (Real)
Wrangell	1981	Promptier, Duverney Horan	\$13,000	232	581	\$15.99	Update (Real)
North Slope Borough	1981	James McHale	\$100,000	323	993	\$75.99	Update (Real)

TABLE VII
VALUATION, POPULATION, AND G.O. BONDED DEBT

Per capita valuation, per capita general obligation bonded debt, and debt as a percent of valuation are reported in Table VII. Included are organized boroughs and home rule and general law municipalities. Excluded are cities of the second class without debt or for which no valuation data is available. Data reported below for debt and population is as of July 1.

YEAR	MUNICIPALITIES	STATE OF ALASKA	TOTAL	ESTIMATED POPULATION	PER CAPITA DEBT
1971	196,691,000	195,302,000	391,993,000	282,856	1,386
1972	262,233,170	238,943,000	501,176,170	297,831	1,683
1973	271,492,858	274,378,000	545,870,858	302,912	1,802
1974	312,194,969	293,114,000	605,308,969	323,706	1,870
1975	351,421,098	392,508,000	743,929,098	379,286	1,961
1976	420,807,982	462,923,000	883,730,982	393,167	2,248
1977	519,599,526	530,008,000	1,049,607,526	398,983	2,631
1978	545,227,664	596,213,000	1,141,440,664	423,541	2,695
1979	768,508,903	670,503,000	1,439,011,903	429,649	3,349
1980	827,112,294	573,186,000	1,400,298,294	464,095	3,016
1981	1,091,019,504	701,178,000	1,792,197,504	422,187	4,245

TABLE VII

VALUATION, POPULATION AND G.O. BONDED DEBT

BOROUGH	FULL VALUE DETERMINATION 1-1-81	POPULATION 7-1-81	G.O. BONDED DEBT 7-1-81	PER CAPITA DEBT	PER CAPITA VALUATION	DEBT % TO VALUATION
ANCHORAGE, MUNICIPALITY OF TOTAL	8,003,075,180	180,740	266,216,000	1,473	44,280	3.33
BRISTOL BAY TOTAL	85,017,500	1,182	4,000,000	3,304	71,927	4.71
FAIRBANKS NORTH STAR	2,606,854,330	51,659	83,055,000	1,600	50,463	3.19
Fairbanks City	850,853,800	25,568	14,465,000	566	33,278	1.70
North Pole	89,056,600	928	326,000	351	95,966	0.37
TOTAL	2,606,854,330	51,659	97,846,000	1,894	50,463	3.75
HAINES	63,753,650	1,712	1,015,258	593	37,239	1.59
Haines City	30,334,500	1,017	825,000	811	29,827	2.72
TOTAL	63,753,650	1,712	1,840,258	1,075	37,239	2.89
JUNEAU, CITY & BOROUGH TOTAL	859,024,500	21,000	16,875,000	801	40,751	1.97
KENAI PENINSULA	2,582,371,000	26,520	47,054,146	1,774	97,375	1.82
Homer City	145,074,250	2,588	1,650,000	638	56,057	1.14
Kenai City	190,958,350	4,558	3,960,000	869	41,895	2.07
Seldovia City	14,256,000	505	446,000	883	28,230	3.13
Seward City	71,361,400	1,943	-0-	-0-	36,727	-0-
Soldotna City	108,511,400	2,445	2,377,000	972	44,381	2.19
TOTAL	2,582,371,000	26,520	55,487,146	2,092	97,375	2.15
KETCHIKAN GATEWAY	545,522,900	11,373	7,279,000	640	47,967	1.33
Ketchikan City	273,541,600	7,200	8,630,000	1,199	37,992	3.16
TOTAL	545,522,900	11,373	15,909,000	1,399	47,967	2.92
KODIAK ISLAND	378,356,600	8,358	15,610,000	1,868	45,269	4.13
Kodiak City	298,300,700	4,678	3,485,000	745	63,767	1.17
TOTAL	378,356,600	8,358	19,095,000	2,285	45,269	5.05
MATANUSKA-SUSITNA	1,122,893,100	19,123	49,100,000	2,568	58,720	4.37
Palmer City	78,562,400	2,275	2,268,411	997	34,533	2.89
TOTAL	1,122,893,100	19,123	51,368,411	2,686	58,720	4.57
NORTH SLOPE BOROUGH TOTAL	6,704,742,250	7,098	454,200,000	63,990	944,596	6.77
SITKA, CITY & BOROUGH	382,448,700	7,927	15,441,000	1,948	48,246	4.04
TOTAL	23,334,059,710	336,772	998,277,015	2,964	69,287	4.28

TABLE VII
VALUATION, POPULATION, AND G.O. BONDED DEBT

CITIES	FULL VALUE DETERMINATION 1-1-81	POPULATION 7-1-81	G.O. BONDED DEBT 7-1-81	PER CAPITA DEBT	PER CAPITA VALUATION	DEBT % TO VALUATION
BETHEL	108,004,100	3,549	-0-	-0-	30,432	-0-
CORDOVA	97,562,550	2,223	1,776,689	799	43,888	1.82
CRAIG	17,008,000	560	-0-	-0-	30,371	-0-
DILLINGHAM	58,781,900	1,670	109,000	65	35,199	.19
GALENA	5,784,000	805	-0-	-0-	7,185	-0-
HOONAH	15,199,900	799	-0-	-0-	19,024	-0-
HYDABURG	8,190,500	356	-0-	-0-	23,007	-0-
KAKE	6,726,000	583	-0-	-0-	11,537	-0-
KING COVE	8,591,800	513	-0-	-0-	16,748	-0-
KLAWOCK	3,386,200	389	-0-	-0-	8,705	-0-
KOTZEBUE	81,270,760	2,250	-0-	-0-	36,120	-0-
NENANA	9,702,500	592	225,000	380	16,389	2.32
NOME	104,516,600	3,039	555,000	183	34,392	.53
PELICAN	7,263,100	172	-0-	-0-	42,227	-0-
PETERSBURG	116,163,500	3,001	3,160,000	1,053	38,708	2.72
ST. MARY'S	2,836,200	432	-0-	-0-	6,565	-0-
SAND POINT	17,276,000	697	-0-	-0-	24,786	-0-
SKAGWAY	52,744,600	819	961,000	1,173	64,401	1.82
UNALASKA	85,319,800	1,944	3,500,000	1,800	43,889	4.10
VALDEZ	1,743,001,700	3,279	76,849,000	23,437	531,565	4.41
WRANGELL	70,581,500	2,345	2,656,000	1,133	30,099	3.76
YAKUTAT	23,362,160	430	-0-	-0-	54,331	-0-
TOTAL CITIES	2,453,998,510	30,447	89,791,689	2,949	80,599	3.66
STATE	29,780,286,180	422,187	701,178,000	1,661	70,538	2.36
MUNICIPAL	25,788,058,230	392,492	1,091,019,504	2,780	65,703	4.23
STATEWIDE TOTAL	29,780,286,180	422,187	1,792,197,504	4,245	70,538	6.02

*TOTAL POPULATION LISTED IN THIS TABLE

Note: All population figures include military personnel.



REVENUE STATISTICS

- MUNICIPAL TAXATION:
Property and Sales Tax Rates
- MUNICIPAL REVENUE PROJECTIONS

TABLE VIII
PROPERTY AND SALES TAX RATES
1979 - 1980 - 1981

Rates of tax levied are listed in Table VIII for all municipalities organized under the laws of Alaska.

Property tax rates are reported in terms of a mill.
Sales tax rates are reported in terms of a percent.

Table VIII-A lists property and sales tax rates for each tax code area (city and service area) within boroughs and cities.

Table VIII-B lists the sales tax levies for first and second class cities which do not levy a property tax.

TABLE VIII - A

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>MUNICIPALITY OF ANCHORAGE</u> (Unified Home Rule)							
Anchorage (SA)	01	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Sewer		0.46	0.41	0.00			
Roads		1.76	1.30	0.98			
Police		2.00	1.90	1.74			
Fire		1.59	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.19	0.19	0.10			
Area Bonds		0.00	0.00	0.00			
TOTAL		13.79	12.06	8.30			
Hillside (SA)	02	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Sewer		0.46	0.41	0.00			
Fire		1.59	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.23	0.19	0.10			
TOTAL		10.03	8.86	5.58			
Spenard (SA)	03	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Roads		1.76	1.30	0.98			
SA 35 Roads		0.65	0.58	0.55			
Sewer		0.46	0.41	0.00			
Police		2.60	1.90	1.74			
Fire		1.59	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.19	0.19	0.10			
Area Bonds		0.00	0.00	0.00			
TOTAL		14.44	12.64	8.85			
Girdwood (SA)	04	2.33	1.30	0.28			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Solid Waste		0.19	0.19	0.10			
Area Bonds		0.00	0.00	0.00			
TOTAL		9.81	7.77	4.14			
Glen Alps (SA)	05	2.79	1.59	2.17			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
TOTAL		10.08	7.87	5.93			
Huffman Hills (SA)	06	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Sewer		0.46	0.41	0.00			
Roads		1.76	1.30	0.98			
Fire		1.59	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.19	0.19	0.10			
TOTAL		11.79	10.16	6.56			
Sand Lake (SA)	07	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Police		2.00	1.90	1.74			
Roads		1.76	1.30	0.98			
SA 35 Roads		0.65	0.58	0.55			
Sewer		0.46	0.41	0.00			
Fire		1.59	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.19	0.19	0.10			
Area Bonds		0.00	0.00	0.00			
TOTAL		14.44	12.64	8.85			

TABLE VIII - A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>MUNICIPALITY OF ANCHORAGE</u> (Continued)							
Muldoon (SA)	08	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Police		2.00	1.90	1.74			
Roads		1.76	1.30	0.98			
SA 35 Roads		0.65	0.58	0.55			
Sewer		0.46	0.41	0.00			
Fire		1.59	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.19	0.19	0.10			
Area Bonds		0.00	0.00	0.00			
TOTAL		14.44	12.64	8.85			
Rabbit Creek (SA)	09	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Sewer		0.46	0.41	0.00			
Fire		1.79	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.19	0.19	0.10			
TOTAL		10.03	8.86	5.58			
Eagle River (SA)	10	2.275	.90	1.09			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Police		2.00	1.90	1.74			
Parks and Recreation		0.00	0.00	0.00			
Area Bonds		0.00	0.00	0.00			
CH/ER Solid Waste		0.17	0.17	0.00			
CH/ER Parks and Recreation		0.50	0.50	0.31			
TOTAL		12.235	9.75	6.90			
Chugiak (SA)	11	1.00	1.00	0.72			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Police		2.00	1.90	1.74			
Library		0.00	0.00	0.00			
Land Fill		0.00	0.00	0.00			
Parks and Recreation		0.00	0.00	0.00			
Area Bonds		0.00	0.00	0.00			
CH/ER Solid Waste		0.17	0.17	0.10			
CH/ER Parks and Recreation		0.50	0.50	0.31			
TOTAL		10.96	9.85	6.53			
Canyon Road (SA)	12	2.79	1.59	2.17			
Administration		2.65	2.35	0.00			
Schools		4.64	3.39	3.76			
Sewer		0.46	0.41	0.00			
Fire		1.59	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.19	0.19	0.10			
TOTAL		12.82	10.45	7.75			
Rab Hill (SA)	13	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Sewer		0.46	0.41	0.00			
Police		2.00	1.90	1.74			
Fire		1.59	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.19	0.19	0.10			
TOTAL		12.03	10.76	7.32			

TABLE VIII - A

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>MUNICIPALITY OF ANCHORAGE</u> (Continued)							
Oceanview (SA)	14	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Roads		1.76	1.30	0.98			
SA 35 Roads		0.65	0.58	0.55			
Sewer		0.46	0.41	0.00			
Police		2.00	0.00	0.00			
Fire		1.59	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.19	0.19	0.10			
Area Bonds		0.00	0.00	0.00			
TOTAL		14.44	10.74	7.11			
Other Area (SA)	15	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.93	3.76			
Library		0.00	0.00	0.00			
TOTAL		8.87	7.29	3.76			
Eagle River Limited Road Service (SA)	16		0.90	1.09			
Administration			2.35	0.00			
Schools			3.93	3.76			
Police			1.90	1.74			
CH/ER Parks and Recreation			0.50	0.31			
Solid Waste			0.17	0.00			
TOTAL			9.75	6.90			
CH/ER Valley (SA)	17	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.65	3.93	3.76			
Police		2.00	1.90	1.74			
Library		0.00	0.00	0.00			
Land Fill		0.00	0.00	0.00			
Parks and Recreation		0.00	0.00	0.00			
Area Bonds		0.00	0.00	0.00			
CH/ER Solid Waste		0.17	0.17	0.00			
CH/ER Parks and Recreation		0.50	0.50	0.31			
TOTAL		9.96	8.85	5.81			
East Ocean View (SA)	18	0.00	0.00	0.00			
Administration		2.65	2.35	0.00			
Schools		4.64	3.39	3.76			
Sewer		0.46	0.41	0.00			
Roads		1.76	1.30	0.98			
Police		2.00	1.90	1.74			
Fire		1.59	1.42	1.19			
Parks and Recreation		0.50	0.56	0.53			
Solid Waste		0.19	0.19	0.10			
TOTAL		13.79	12.06	8.30			
Lippper O'Malley Road (SA)	19		0.00	0.00			
Administration			2.35	0.00			
Schools			3.93	3.76			
Sewer			0.41	0.00			
Fire			1.42	1.19			
Parks and Recreation			0.56	0.53			
Solid Waste			0.19	0.10			
Limited Road District			0.80	0.69			
TOTAL			9.66	6.27			

TABLE VIII - A

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>MUNICIPALITY OF ANCHORAGE</u> (Continued)							
Talus West Limited							
Road Service (SA)	20		0.00	0.00			
Administration			2.35	0.00			
Schools			3.93	3.76			
Sewer			0.41	0.00			
Fire			1.42	1.19			
Parks and Recreation			0.56	0.53			
Solid Waste			0.19	0.10			
Limited Road District			0.80	0.73			
TOTAL			9.66	6.31			
Glen Alps With Sewer (SA)	21A		1.59				
Administration			2.35				
Schools			3.93				
Sewer			.41				
TOTAL			8.28				
Rbt. Cr. V. Lim. Rd. Svc. (SA)	21B			0.00			
Administration				0.00			
Schools				3.76			
Fire				1.19			
Parks and Rec.				0.53			
Solid Waste				0.10			
Lim. Road District				1.00			
TOTAL				6.58			
Chugiak Lim. Rd. Svc. fm 02 (SA)	22			0.72			
Administration				0.00			
Schools				3.76			
Police				1.74			
Parks & Rec.				0.31			
TOTAL				6.53			
Rbt. Cr. V. Rd. Svc. fm 15 (SA)	23			0.00			
Administration				0.00			
Schools				3.76			
Lim. Rd. District				1.00			
TOTAL				4.76			
Eag. Riv. w/o fire w/Swr (SA)	24			0.00			
Administration				0.00			
Schools				3.76			
Police				1.74			
Parks & Rec				0.31			
TOTAL				5.81			
Chug. w/Lim Rd. Svc. w/o Fire (SA)	25			0.00			
Administration				0.00			
Schools				3.76			
Police				1.74			
Parks and Rec				0.31			
TOTAL				5.81			
Eag. Riv. w/Swr w/Lim Rd Svc (SA)	26			1.09			
Administration				0.00			
Schools				3.76			
Police				1.74			
Parks and Rec				0.31			
TOTAL				6.90			
Eag. Riv. w/Swr w/Fire w/o Lim. Rd. Svc. (SA)	27			1.09			
Administration				0.00			
Schools				3.76			
Police				1.74			
Parks and Rec.				0.31			
TOTAL				6.90			

TABLE VIII - A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>BRISTOL BAY BOROUGH</u> (Second Class)							
South Naknek Road District		0.00	0.00	0.00			
Administration		2.50	0.00	0.00	3.0*	3.0*	3.0*
Schools		6.50	7.50	6.50			
Road Maintenance		<u>1.50</u>	<u>1.50</u>	<u>6.50</u>			
TOTAL							
Other Area							
Administration		2.50	0.00	0.00	3.0*	3.0*	3.0*
Schools		6.50	7.50	6.50			
TOTAL		<u>9.00</u>	<u>7.50</u>	<u>6.50</u>			
<u>FAIRBANKS NORTH STAR BOROUGH</u> (Second Class)							
Fairbanks (HR)	01	8.50	7.50	0.50	3.0	3.0	0.0
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
TOTAL		<u>15.68</u>	<u>13.70</u>	<u>6.00</u>	<u>5.0</u>	<u>5.0</u>	<u>2.0</u>
North Pole (HR)	02	4.50	4.00	2.00	3.0	3.0	3.0
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
TOTAL		<u>11.68</u>	<u>10.20</u>	<u>7.50</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Other Area (HR)	03						
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
TOTAL		<u>7.18</u>	<u>6.20</u>	<u>5.50</u>			
Aztec (SA)	965			0.00			
Administration				0.50			
School				5.00			
Fire				1.00			
Roads				1.00			
TOTAL				<u>7.50</u>			
Ballaine Lake (SA)	941	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		1.00	1.00	1.00			
Fire		2.00		2.00			
Sewer and Water		5.00	5.00	5.00			
TOTAL		<u>15.18</u>	<u>12.20</u>	<u>5.00</u>			
Becker Ridge (SA)	978	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		2.00	1.50	0.00			
TOTAL		<u>9.18</u>	<u>7.70</u>	<u>5.00</u>			
Brookside (SA)	963	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Fire		1.00	0.00	1.00			
TOTAL		<u>8.18</u>	<u>6.20</u>	<u>6.50</u>			
Chena Spur (SA)	971	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		0.50	0.50	0.50			
TOTAL		<u>7.68</u>	<u>6.70</u>	<u>6.00</u>			

*Raw fish only

TABLE VIII - A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>FAIRBANKS NORTH STAR BOROUGH</u>							
(Continued)							
College (SA)	946	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Fire		2.00	0.00	2.00			
TOTAL		<u>9.18</u>	<u>6.20</u>	<u>7.50</u>			
College Hills (SA)	942	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Fire		2.00	0.00	2.00			
TOTAL		<u>9.18</u>	<u>6.20</u>	<u>7.50</u>			
Diane (SA)	960	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		1.50	1.50	1.50			
Fire		1.00	0.00	1.00			
TOTAL		<u>9.68</u>	<u>7.70</u>	<u>8.00</u>			
Ester Lump (SA)	975	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		0.50	0.50	0.00			
Fire		1.00	0.00	1.00			
TOTAL		<u>8.68</u>	<u>6.70</u>	<u>6.50</u>			
Ester Fire (SA)	951	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		1.00	1.00	0.00			
Fire		0.00	0.00	1.00			
TOTAL		<u>8.18</u>	<u>7.20</u>	<u>6.50</u>			
Garden (SA)	968			0.00			
Administration				0.50			
Schools				5.00			
Fire				1.00			
TOTAL				<u>6.50</u>			
Hopeless Road (SA)	964	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	
Schools		5.74	5.10	5.00			
Fire		1.00	0.00	1.00			
TOTAL		<u>8.18</u>	<u>6.20</u>	<u>6.50</u>			
Jennifer Drive (SA)	933	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	
Schools		5.74	5.10	0.00			
Roads		3.00	3.00	3.00			
TOTAL		<u>10.18</u>	<u>9.20</u>	<u>6.50</u>			
Kris Kringle (SA)	966	0.00	0.00	0.00			
Administration				0.50			
Schools				5.00			
Roads				1.00			
Fire				1.00			
TOTAL				<u>7.50</u>			
Lakloey Hill (SA)	962	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		0.50	0.00	1.00			
Fire		1.00	1.00	1.00			
TOTAL		<u>8.68</u>	<u>7.20</u>	<u>7.50</u>			

TABLE VIII - A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>FAIRBANKS NORTH STAR BOROUGH</u> (Continued)							
Musk Ox (SA)	943	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		1.50	1.25	1.25			
Fire		2.00	0.00	2.00			
TOTAL		<u>10.68</u>	<u>7.45</u>	<u>8.75</u>			
Newby Park (SA)	967			0.00			
Administration				0.50			
School				5.00			
Roads				1.00			
Fire				<u>1.00</u>			
TOTAL				<u>7.50</u>			
North Star Fire (SA)	976	0.00	0.00	0.00			
&		1.44	1.10	0.50	2.0	2.0	2.0
Schools	977	5.74	5.10	5.00			
Fire		1.00	1.00	1.00			
TOTAL		<u>8.18</u>	<u>7.20</u>	<u>6.50</u>			
Prospector Park (SA)	973	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Fire		0.00	0.00	2.00			
TOTAL		<u>7.18</u>	<u>6.20</u>	<u>7.50</u>			
Ridgecrest (SA)	950	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
TOTAL		<u>7.18</u>	<u>6.20</u>	<u>5.50</u>			
Smith Ranch (SA)	760	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		4.00	4.00	0.00			
TOTAL		<u>11.18</u>	<u>10.20</u>	<u>5.50</u>			
Scenic Heights (SA)	944	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		0.00	0.00	1.00			
Fire		2.00	0.00	2.00			
TOTAL		<u>9.18</u>	<u>6.20</u>	<u>8.50</u>			
Spring Glade (SA)	931			0.00			
Administration				0.50			
Schools				5.00			
TOTAL				<u>5.50</u>			
Spring Glade (SA)	932			0.00			
Administration				0.50			
Schools				5.00			
Fire				2.00			
TOTAL				<u>7.50</u>			
Spruce Acres (SA)	961	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		1.00	1.00	0.00			
Fire		1.00	0.00	1.00			
TOTAL		<u>9.18</u>	<u>7.20</u>	<u>6.50</u>			

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MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>FAIRBANKS NORTH STAR BOROUGH</u> (Continued)							
Steese Vol. Fire (SA)	937			0.00			
Administration				0.50			
Schools				5.00			
Fire				2.00			
TOTAL				7.50			
Summit Drive (SA)	970	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Fire		0.00	0.00	2.00			
TOTAL		7.18	6.20	7.50			
Sunny Hills Terrace (SA)	935	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Fire		0.00	0.00	2.00			
TOTAL		7.18	6.20	7.50			
University District (SA)	940	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Fire		2.00	2.00	2.00			
TOTAL		9.18	8.20	7.50			
University Heights (SA)	945	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.50	5.10	5.00			
Roads		2.00	0.00	0.50			
Fire		2.00	0.50	2.00			
TOTAL		10.94	7.70	8.00			
Viewpointe (SA)	947	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
Roads		0.50	0.50	0.50			
Fire		2.00	0.00	2.00			
TOTAL		9.68	7.70	8.00			
Violet (SA)	934			0.00			
Administration				0.50			
Schools				5.00			
TOTALS				5.50			
Vue Crest (SA)	880	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	2.0
Schools		5.74	5.10	5.00			
TOTAL		7.18	6.20	5.50			
Wildview Acres (SA)	903-	0.00	0.00	0.00			
Administration	904-	1.44	1.10	0.50	2.0	2.0	2.0
Schools	906	5.74	5.10	5.00			
Roads		1.00	2.00	2.00			
TOTAL		8.18	8.20	7.50			
University West Street Lights (SA)	948	0.00	0.00	0.00			
Administration		1.44	1.10	0.50	2.0	2.0	
Schools		5.74	5.10	5.00			
Fire		0.00	0.00	2.00			
Street Light		0.40	0.40	0.40			
TOTAL		7.58	6.60	7.90			

TABLE VIII - A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>HAINES BOROUGH</u> (Third Class)							
Haines (1st)	01	6.20	8.70	7.50	3.0	3.0	3.0
Administration		0.00	0.80	0.00	1.0	1.0	1.0
Schools		2.00	1.00	1.00			
TOTAL		<u>8.20</u>	<u>10.50</u>	<u>8.50</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Fire District I (SA)	02	0.00	0.00	0.00			
Administration		0.00	0.80	0.00	1.0	1.0	1.0
Schools		2.00	1.00	1.00			
Fire		1.93	2.19	2.16			
TOTAL		<u>3.93</u>	<u>3.27</u>	<u>3.16</u>			
Other Area	03						
Administration		0.00	0.00	0.00	1.0	1.0	1.0
Schools		2.00	1.00	1.00			
TOTAL		<u>2.00</u>	<u>1.00</u>	<u>1.00</u>			
Fire District II (SA)	04	0.00	0.00	0.00			
Administration		0.00	0.80	0.00	1.0	1.0	1.0
Schools		2.00	2.00	1.00			
Fire		1.93	2.19	2.16			
TOTAL		<u>3.93</u>	<u>3.27</u>	<u>3.16</u>			
Fire District III (SA)	05			0.00			
Administration				0.00			
Schools				1.00			
Fire				3.23			
TOTAL				<u>4.23</u>			
Fire District IV (SA)	06			0.00			
Administration				0.00			
Schools				1.00			
Fire				0.10			
TOTAL				<u>1.10</u>			
<u>JUNEAU, CITY AND BOROUGH OF</u> (Unified Home Rule)							
Juneau (SA)	01	0.00	0.00	0.00	4.0	4.0	2.0
Administration		3.80	2.41	0.48			1.0
Education		5.80	6.03	1.45			3.0
Roads & Maintenance		0.00	1.12	1.91			
Police		0.00	1.53	2.47			
Fire		0.00	1.01	1.21			
Other		3.35	0.73	0.22			
TOTAL		<u>12.95</u>	<u>12.83</u>	<u>7.74</u>			
Douglas (SA)	02	0.00	0.00	0.0	3.0	3.0	2.0
Administration		3.80	2.41	0.48			1.0
Education		5.80	6.03	1.45			3.0
Roads & Maintenance		0.00	2.62	3.97			
Police		0.00	0.33	0.58			
Fire		0.00	0.60	0.86			
Other		1.67	0.11	0.06			
TOTAL		<u>11.27</u>	<u>12.10</u>	<u>7.40</u>			
Other Area	03				1.0	1.0	1.0
Administration		3.80	2.41	0.48			
Education		5.80	6.03	1.45			
Roads & Maintenance		0.00	1.38	1.30			
Other		0.76	0.00	0.00			
TOTAL		<u>10.36</u>	<u>9.82</u>	<u>3.23</u>			

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MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>JUKEAU, CITY AND BOROUGH OF</u> (Continued)							
Auke Bay (SA)	04	0.00	0.00	0.00	1.0	1.0	1.0
Administration		3.80	2.41	0.48			
Education		5.80	6.03	1.45			
Roads & Maintenance		0.00	1.38	1.30			
Fire		0.00	0.69	0.71			
Rural		1.52	0.00	0.00			
TOTAL		11.12	10.51	3.94			
Glacier Valley (SA)	05	0.00	0.00	0.00	1.0	1.0	1.0
Administration		3.80	2.41	0.48			
Education		5.80	6.03	1.45			
Roads & Maintenance		0.00	1.38	1.30			
Fire		0.00	1.53	1.72			
Other		0.75	0.00	0.00			
TOTAL		11.12	11.35	4.95			
North Douglas (SA)	06	0.00	0.00	0.00	1.0	1.0	1.0
Administration		3.80	2.41	0.48			
Education		5.80	6.03	1.45			
Roads & Maintenance			1.38	1.30			
Fire			1.19	1.18			
Other		1.73		0.00			
TOTAL		11.33	11.01	4.41			
Salmon Creek (SA)	07	0.00	0.00	0.00	1.0	1.0	1.0
Administration		3.80	2.41	0.48			
Education		5.80	6.03	1.45			
Roads & Maintenance		0.00	1.38	1.30			
Fire		0.00	0.87	0.81			
Other		1.41	0.00	0.00			
TOTAL		11.01	10.69	4.04			
Lynn Canal (SA)	08	0.00	0.00	0.00	1.0	1.0	1.0
Administration		3.80	2.41	0.48			
Education		5.80	6.03	1.45			
Roads & Maintenance		0.00	1.38	1.30			
Fire		0.00	.37	0.36			
Other		1.07	0.00	0.00			
TOTAL		10.67	10.19	3.59			
<u>KENAI PENINSULA BOROUGH</u> (Second Class)							
Seldovia (1st)	10	16.50	15.00	8.40	1.0	1.0	1.0
Administration		1.81	0.78	0.66			
Schools		0.69	1.72	1.09	2.0	2.0	2.0
TOTAL		19.00	17.50	10.15			
Homer (1st)	20	12.00	10.00	5.60	1.0	1.0	1.0
Administration		1.81	.78	0.66			
Schools		.69	1.72	1.09	2.0	2.0	2.0
Hospital - South		1.08	1.08	1.25			
TOTAL		15.58	13.58	8.60			
Kenai (HR)	30	12.50	9.90	2.95			
Administration		1.81	0.78	0.66			
Schools		0.69	1.72	1.09			
Hospital - Central		0.00	0.40	0.00			
TOTAL		15.00	12.80	4.70			
Seward (HR)	40	13.50	12.50	4.90			
Administration		1.81	0.78	0.66			
Schools		0.69	1.72	1.09			
TOTAL		16.00	15.00	6.65			

TABLE VIII - A

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>KENAI PENINSULA BOROUGH</u> (Continued)							
Seward Special (SA)	41	7.50	7.50	3.15			
Administration		1.81	0.78	0.66			
Schools		0.69	1.72	1.09	2.0	2.0	2.0
TOTAL		10.00	10.00	4.90			
Other Area	50						
Administration		1.81	0.78	0.66			
Schools		0.69	1.72	1.09	2.0	2.0	2.0
TOTAL		2.50	2.50	1.75			
Central Hospital (SA)	51	0.00	0.40	0.00			
Administration		1.81	0.78	0.66			
Schools		0.69	1.72	1.09			
Hospital		0.00	0.00	0.36	2.0	2.0	2.0
TOTAL		2.50	2.50	2.11			
South Hospital	52	1.08	1.08	0.00			
Administration		1.81	0.78	0.66			
Schools		0.69	1.71	1.09			
Hospitals		0.00	0.00	1.25	2.0	2.0	2.0
TOTAL		3.58	3.58	3.00			
North Kenai Fire (SA)	53	0.00	0.00	0.00			
Administration		1.81	0.79	0.66			
Schools		0.69	1.72	1.09			
Hospital - Central		0.00	0.40	0.36			
Recreation		0.30	0.00	0.00			
Fire		1.92	1.67	1.26			
TOTAL		4.72	4.58	3.37			
North Kenai Recreation (SA)	54	0.00	0.00	0.00			
Administration		1.81	0.78	0.66			
Schools		0.69	1.72	1.09			
Hospital - Central		0.00	0.40	0.36			
Recreation		0.30	0.38	0.22			
TOTAL		2.80	3.28	2.33			
Kenai River Bridge (SA)	55			0.00			
Administration				0.66			
Schools				1.09			
Hospital				0.36			
TOTAL				2.11			
Bear Creek Fire (SA)	57	0.00	0.00	0.00			
Administration		1.81	0.78	0.66			
Schools		0.69	1.72	1.09			
Fire		4.60	4.22	2.65			
TOTAL		7.10	6.72	4.40			
Ridgeway (SA)	58	0.00	0.00	0.00			
Administration				0.66			
Schools				1.09			
Fire				1.40			
Hospital				0.36			
TOTAL				3.51			
Soldotna (1st)	70	9.40	8.35	4.45	2.0	2.0	2.0
Administration		1.81	0.78	0.66			
Schools		0.69	1.72	1.09	2.0	2.0	2.0
Hospital - Central		0.00	0.40	0.36			
TOTAL		11.90	11.25	6.56	4.0	4.0	4.0
Kachemak (2nd)	80	2.00	2.00	1.40			
Administration		1.81	0.79	0.66			
Schools		0.69	1.72	1.09	2.0	2.0	2.0
Hospital - South		1.08	1.08	1.25			
TOTAL		5.58	5.59	4.40			

TABLE VIII - A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>Ketchikan Gateway Borough</u> (Second Class)							
Ketchikan (HR)	01	11.50	*	3.90			
Administration		0.45		0.17			
Schools		2.16		0.58			
Other		1.89		0.25			
TOTAL		16.00	15.10	4.90			
Shoreline (SA)	02	0.00	*	0.00			
Administration		0.45		0.17			
Schools		2.16		0.58			
Fire		1.28		0.75			
Other		1.89		0.25			
TOTAL		5.78	3.62	1.75			
Other Area	03		*				
Administration		0.45		0.17			
Schools		2.16		0.58			
Other		1.89		0.25			
TOTAL		4.50	2.50	1.00			
<u>KODIAK ISLAND BOROUGH</u> (Second Class)							
Kodiak (HR)	01	6.00	6.00	2.00	3.0	3.0	3.0
Administration		1.18	0.57	0.58			
Schools		5.00	6.41	4.92			
Streets		0.00	0.00	0.00			
Harbor		0.00	0.00	0.00			
TOTAL		12.18	12.98	7.50			
Other Area	05						
Administration		1.18	0.57	0.58			
Schools		5.00	6.41	4.92			
TOTAL		6.18	6.98	5.50			
Sewer, Water, and Road (SA) 07			0.00	0.00			
Administration			0.57	0.58			
Schools			6.41	4.92			
Fire			1.95	2.94			
Sewer			1.00	0.00			
TOTAL			9.83	8.44			
Fire District (SA)	08	1.90	1.95	0.00			
Administration		1.18	0.57	0.58			
Schools		5.00	6.41	4.92			
Fire		0.00	0.00	2.94			
TOTAL		8.08	8.93	8.44			
Road District	09	5.20	5.20	0.00			
Administration		1.18	0.57	0.58			
Schools		5.00	5.00	4.92			
TOTAL		11.38	12.18	5.50			
Akhiok (2nd)		0.00	0.00	0.00			
Administration		1.18	0.57	0.58			
Schools		5.00	6.41	4.92			
TOTAL		6.18	6.98	5.50			
Larsen Bay (SA)		0.00	0.00	0.00			
Administration		1.18	0.57	0.58			
Schools		5.00	6.41	4.92			
TOTAL		6.18	6.98	5.50			

* Breakdown unavailable

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MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
KODIAK ISLAND BOROUGH (Continued)							
Old Harbor (2nd)		0.00	0.00	0.00			
Administration		1.18	0.57	0.58			
Schools		5.00	6.41	4.92			
TOTAL		<u>6.18</u>	<u>6.98</u>	<u>5.50</u>			
Ouzinkie (2nd)		0.00	0.00	0.00			
Administration		1.18	0.57	0.58			
Schools		5.00	6.41	4.92			
TOTAL		<u>6.18</u>	<u>6.98</u>	<u>5.50</u>			
Port Lions (2nd)		0.00	0.00	0.00			
Administration		1.18	0.57	0.58			
Schools		5.00	6.41	4.92			
TOTAL		<u>6.18</u>	<u>6.98</u>	<u>5.50</u>			
MATANUSKA-SUSITNA BOROUGH							
Wasilla Fire	01	0.60	0.60	0.00			
Administration		1.15	1.35	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		0.00	0.00	0.60			
TOTAL		<u>8.00</u>	<u>9.55</u>	<u>7.82</u>			
Butte Fire (SA)	02	0.80	0.70	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		0.00	0.00	0.70			
TOTAL		<u>8.20</u>	<u>9.65</u>	<u>7.92</u>			
Greater Palmer (SA)	03	0.50	0.50	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		0.00	0.00	0.50			
TOTAL		<u>7.90</u>	<u>9.45</u>	<u>7.72</u>			
Sutton Fire (SA)	04	2.00	2.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		0.00	0.00	2.00			
TOTAL		<u>9.40</u>	<u>10.95</u>	<u>9.22</u>			
Palmer (HR)	05	5.00	5.00	4.00	2.0	2.0	2.0
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
TOTAL		<u>12.20</u>	<u>13.40</u>	<u>10.70</u>			
Other Area	06						
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
TOTAL		<u>7.40</u>	<u>8.95</u>	<u>7.22</u>			
Talkeetna Flood Control (SA)	07	1.40	1.40	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		0.60	0.60	1.00			
Flood Control		0.00	0.00	0.50			
TOTAL		<u>9.40</u>	<u>10.95</u>	<u>8.72</u>			

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MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>MATANUSKA-SUSITNA BOROUGH</u> (Continued)							
Garden Terrace Estates (SA) 08		0.00	2.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		0.60	0.60	0.60			
Roads		2.00	0.00	0.00			
TOTAL		10.00	11.55	7.82			
Midway (Wasilla) (SA) 09A		0.00	0.00				
Administration		1.35	2.58				
Schools		5.85	5.82				
Land Fill & Library		0.20	0.55				
Fire		0.60	0.60				
TOTAL		8.00	9.55				
Midway (Lakes) (SA) 09B			0.00				
Administration			2.58				
Schools			5.82				
Land Fill & Library			0.55				
Fire			1.50				
TOTAL			10.45				
Woodside Estates (SA) 10		0.00	0.00				
Administration		1.35	2.58				
Schools		5.85	5.82				
Land Fill & Library		0.20	0.55				
Fire		0.60	0.60				
TOTAL		8.00	9.55				
Wilderness Valley 11		0.00	0.00				
Administration		1.35	2.58				
Schools		5.85	5.82				
Land Fill & Library		0.20	0.55				
Fire		0.60	0.60				
TOTAL		8.00	9.55				
Houston (2nd) 12		0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
TOTAL		7.20	8.40	6.70			
Wasilla (2nd) 13		1.00	1.20	0.20			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Fire		0.60	0.60	0.60			
TOTAL		8.80	10.20	7.50			
Fairview Road (SA) 14		0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.82	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		0.60	0.60	0.60			
TOTAL		8.00	9.55	7.82			
Caswell Lakes (SA) 15		0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
TOTAL		7.40	8.95	7.22			

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MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>MATANUSKA-SUSITNA BOROUGH</u> (Continued)							
South Colony Road (SA)	16	0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		0.50	0.00	0.50			
TOTAL		<u>7.90</u>	<u>8.95</u>	<u>7.22</u>			
South Colony Palmer (SA)	16A		0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
Fire			0.50	0.50			
TOTAL			<u>9.45</u>	<u>7.72</u>			
South Colony Lakes	16B			0.00			
Administration				0.45			
Schools				6.25			
Land Fill & Library				0.52			
Fire				1.50			
TOTAL				<u>8.72</u>			
Knik Road (SA)	17	0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
TOTAL		<u>7.40</u>	<u>8.95</u>	<u>7.22</u>			
Trapper Creek Road (SA)	18	0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
TOTAL		<u>7.40</u>	<u>8.95</u>	<u>7.22</u>			
Lazy Mountain Road (SA)	19	0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		0.50	0.50	0.50			
TOTAL		<u>7.90</u>	<u>9.45</u>	<u>7.72</u>			
Greater Willow Road (SA)	20	0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
TOTAL		<u>7.40</u>	<u>8.95</u>	<u>7.22</u>			
Big Lake Road (SA)	21	0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
TOTAL		<u>7.40</u>	<u>8.95</u>	<u>7.22</u>			
Lakes Fire Service (SA)	22	0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		1.50	1.50	1.50			
TOTAL		<u>8.90</u>	<u>10.45</u>	<u>8.72</u>			
North Colony Road (SA)	23	0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
TOTAL		<u>7.40</u>	<u>8.95</u>	<u>7.22</u>			

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MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>MATANUSKA-SUSITNA BOROUGH</u> (Continued)							
Talkeetna Fire Service (SA) 24		0.00	0.00	0.00			
Administration		1.35	2.58	0.45			
Schools		5.85	5.82	6.25			
Land Fill & Library		0.20	0.55	0.52			
Fire		0.60	0.60	1.00			
TOTAL		8.00	9.55	8.22			
Bogard (Wasilla) (SA) 25A			0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
Fire			0.60	0.60			
TOTAL			9.55	7.82			
Bogard (Lakes) (SA) 25B			0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
Fire			1.50	1.50			
TOTAL			9.55	8.72			
Bogard (Palmer) (SA) 25C			0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
Fire			0.50	0.50			
TOTAL			9.45	7.72			
Greater Butte (SA) 26			0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
Fire			0.70	0.00			
TOTAL			8.95	7.22			
Greater Butte (Butte) (SA) 26A			0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
Fire			0.70	0.70			
TOTAL			9.65	7.92			
Greater Butte (Palmer) (SA) 26B			0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
Fire			0.50	0.50			
TOTAL			9.45	7.72			
Meadow Lakes (SA) 27			0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
TOTAL			8.95	7.82			
Meadow Lakes (Wasilla) (SA) 27			0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
Fire			0.60	0.60			
TOTAL			9.55	7.82			

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MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
MATANUSKA-SUSITNA BOROUGH (Continued)							
Gold Trail (SA)	28		0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
TOTAL			8.95	7.22			
Gold Trail (Wasilla)	28A			0.00			
Administration				0.45			
Schools				6.25			
Land Fill & Library				0.52			
Fire				0.60			
TOTAL				7.82			
Greater Talkeetna (SA)	29		0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
TOTAL			8.95	7.22			
Trapper Creek (SA)	30		0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
TOTAL			8.95	7.22			
Alpine (Sutton) (SA)	31		0.00	0.00			
Administration			2.58	0.45			
Schools			5.82	6.25			
Land Fill & Library			0.55	0.52			
Fire			2.00	2.00			
TOTAL			10.95	9.22			
NORTH SLOPE BOROUGH (Home Rule)							
Anaktuvuk Pass (2nd)							
Administration		3.78	5.07	30.00			
Schools		1.43	0.00	0.00			
Bonded Debt		5.14	5.26	61.94			
TOTAL		10.35	10.33	91.54			
Barrow (1st)							
Administration		3.78	5.07	30.00			
Schools		1.43	0.00	0.00			
Bonded Debt		5.14	5.26	61.54			
TOTAL		10.35	10.33	91.54			
Kaktovik (2nd)							
Administration		3.78	5.07	30.00			
Schools		1.43	0.00	0.00			
Bonded Debt		5.14	5.26	61.54			
TOTAL		10.35	10.33	91.54			
Other Area							
Administration		3.78	5.07	30.00			
Schools		1.43	0.00	0.00			
Bonded Debt		5.14	5.26	61.54			
TOTAL		10.35	10.35	91.54			

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MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
<u>NORTH SLOPE BOROUGH</u> (Continued)							
Nuiqsut (2nd)							
Administration		3.78	5.07	30.00			
Schools		1.43	0.00	0.00			
Bonded Debt		5.14	5.26	61.54			
TOTAL		<u>10.35</u>	<u>10.33</u>	<u>91.54</u>			
Point Hope (2nd)							
Administration		3.78	5.07	30.00			
Schools		1.43	0.00	0.00			
Bonded Debt		5.14	5.26	61.54			
TOTAL		<u>10.35</u>	<u>10.33</u>	<u>91.54</u>			
Wainwright (2nd)							
Administration		3.78	5.07	30.00			
Schools		1.43	0.00	0.00			
Bonded Debt		5.14	5.26	61.54			
TOTAL		<u>10.35</u>	<u>10.33</u>	<u>91.54</u>			
<u>SITKA, CITY AND BOROUGH</u> (Unified Home Rule)							
Unified District							
Administration		3.50	3.50	1.50			
Schools		0.00	0.00	1.50			
TOTAL		<u>3.50</u>	<u>3.50</u>	<u>3.00</u>			

TABLE VIII - A
MUNICIPAL PROPERTY AND SALES TAX RATES

CITIES (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
CORDOVA (Home Rule)							
Administration		4.80	4.75		3.0	3.0	3.0
Schools		8.25	8.50		1.0	1.0	1.0
Pool		1.45	1.75				
TOTAL		15.00	15.00	1.00	4.0	4.0	4.0
CRAIG (First Class)							
Administration		12.00	12.00	8.50	3.0	3.0	3.0
DILLINGHAM (First Class)							
Administration		10.00	10.00		2.6	3.0	3.0
Schools					0.4		
TOTAL		10.00	10.00	3.00	3.0	3.0	3.0
EAGLE (Second Class)							
Administration		3.00	3.00	3.00			
KING COVE (First Class)							
Schools		12.00	0.00	0.00	1.0	1.0	1.0
NENANA (First Class)							
Administration		10.00	7.00				
Schools					3.0	3.0	3.0
Water and Sewer							
TOTAL		10.00	7.00	5.00			
NOME (First Class)							
Administration		15.00	15.00	9.00	3.0	3.0	3.0
PELICAN (First Class)							
Administration		3.30	1.90	1.75	3.0	3.0	3.0
Schools		0.00	0.13	0.14			
Library		0.06	0.20	0.00			
Public Health		0.90	0.75	0.61			
Public Works		1.20	0.65	0.83			
Fire		0.40	0.20	0.19			
Harbor		0.94	1.50	0.55			
Roads and Trails		0.70	1.12	0.00			
Landfill		0.00	0.00	1.43			
TOTAL		7.50	6.45	5.50			
PETERSBURG (Home Rule)							
Zone I							
Administration					5.0	5.0	5.0
Schools							
TOTAL		14.00	12.00	0.30			
Zone II							
Administration					5.0	5.0	5.0
Schools							
TOTAL		7.00	6.00	1.50			
SKAGWAY (First Class)							
Zone I							
Administration		3.98	2.93	1.61	3.0	3.0	3.0
Schools		0.74	0.30	0.13			
Public Works		1.68	1.77	0.90			
Mus./Libr./Cem./Parks		0.46	0.50	0.50			
Fire		0.14	0.21	0.11			
Police		1.30	1.29	0.66			
TOTAL		8.30	7.00	3.91			

TABLE VIII - A
MUNICIPAL PROPERTY AND SALES TAX RATES

CITIES (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
SKAGWAY (Continued)							
Zone II							
Administration		3.18	2.310	1.316	3.0	3.0	2.0
Schools		0.59	0.235	0.100			
Public Works		1.32	1.390	0.710			
Mus./Libr./Cem./Parks		0.37	0.388	0.514			
Fire		0.11	0.165	0.080			
Police		1.03	1.020	0.520			
TOTAL		<u>6.60</u>	<u>5.508</u>	<u>3.220</u>			
Zone III							
Administration		1.98	1.465	0.825			
Schools		0.37	0.150	0.070			
Public Works		0.85	0.885	0.450			
Mus./Libr./Cem./Parks		0.23	0.250	0.265			
Fire		0.07	0.105	0.060			
Police		0.65	0.645	0.330			
TOTAL		<u>4.15</u>	<u>3.500</u>	<u>1.940</u>			
Zone IV							
Administration				0.3126			
Schools				0.0300			
Public Works				0.1700			
Mus./Libr./Cem./Parks				0.1014			
Fire				0.0200			
Police				0.1260			
TOTAL				<u>0.7600</u>			
UNALASKA (First Class)							
Administration		14.00	14.00	13.00	1.0	1.0	1.0
VALDEZ (Home Rule)							
Zone I							
Administration		3.954	4.168	3.047			
Schools		<u>2.020</u>	<u>2.380</u>	<u>3.317</u>			
TOTAL		<u>5.974</u>	<u>6.548</u>	<u>6.364</u>			
Zone II							
Administration		3.954	4.168	3.047			
Schools		<u>2.020</u>	<u>2.380</u>	<u>3.317</u>			
TOTAL		<u>5.974</u>	<u>6.548</u>	<u>6.364</u>			
WHITTIER							
Administration		5.00	5.00	5.00	3.0	3.0	3.0
WRANGELL (Home Rule)							
Zone I							
Administration		5.45		2.97	5.0	5.0	5.0
Schools		<u>2.00</u>		<u>0.63</u>			
TOTAL		<u>7.45</u>	6.45	<u>3.60</u>			
Zone II							
Administration		7.085		3.86	5.0	5.0	5.0
Schools		<u>2.600</u>		<u>0.82</u>			
TOTAL		<u>9.685</u>	8.39	<u>4.68</u>			
Zone III							
Administration		8.72		4.75	5.0	5.0	5.0
Schools		<u>3.20</u>		<u>1.01</u>			
TOTAL		<u>11.92</u>	10.32	<u>5.76</u>			

TABLE VIII - A
MUNICIPAL PROPERTY AND SALES TAX RATES

CITIES (CLASS)	TCA	1979	PROPERTY TAX 1980	1981	1979	SALES TAX 1980	1981
WRANGELL (Home Rule) (Continued)							
Zone IV							
Administration		10.90		5.93	5.0	5.0	5.0
Schools		4.00		1.27			
TOTAL		<u>14.90</u>	12.90	<u>7.20</u>			
YAKUTAT (First Class)							
Administration		13.70	13.70				
Schools							
TOTAL		<u>13.70</u>	<u>13.70</u>	13.70			

TABLE VIII - B
MUNICIPAL PROPERTY AND SALES TAX RATES

CITIES	SALES TAX % (CLASS)	1979	1980	1981	CITIES	SALES TAX % (CLASS)	1979	1980	1981
Akiachak	*	*	*	2	Koyukuk	*	*	*	0
Akiak	*	*	0	0	Kupreanof	0	0	0	0
Akolmiut	*	2	2	2	Kwethluk	1	1	*	*
Akutan	0	0	0	0.5**	Lower Kalskag	0	*	*	0
Alakanuk	2	5**	2**	2**	Manokotak	*	2	*	*
Aleknagik	0	2	0	0	McGrath	0	0	0	0
Allakaket	0	0	0	0	Mekoryuk	2	*	*	2
Ambler	2	2	2	2	Mountain Village	*	2	2	2
Anderson	3	3	3	3	Napakiaik	2	2	2	2
Angoon	2	2	*	*	Napaskiak	0	2	0	0
Aniak	0	*	0	0	Newhalen	*	*	0	0
Anvik	0	*	0	0	New Stuyahok	*	*	0	0
Atmautluak	3	3	3	3	Newtok	3	*	3	3
Bethel	3	5	5	5	Rightmute	*	2	2	2
Brevig Mission	3	*	3	3	Nikolai	2	2	*	*
Buckland	*	*	2	2	Nondalton	*	*	0	0
Chefornak	2	2	2	2	Noorvik	2	*	*	2
Chevak	*	2	2	2	Nulato	0	0	0	0
Chuathbaluk	*	2	0	0	Pilot Station	2	*	2	2
Clark's Point	*	*	3	3	Platinum	*	2	2	2
Deering	*	*	3	3	Point Hope	3	*	2	2
Delta Junction	0	0	0	0	Port Alexander	2	*	2	2
Diomedes	*	*	3	3	Port Heiden	*	*	0	0
Eek	*	*	*	*	Quinhagak	1	1	1	1
Ekvok	*	*	*	*	Ruby	*	0	0	0
Elim	2	*	2	2	Russian Mission	*	0	*	*
Emmonak	2	*	2	2	Saint Mary's	0	0	0	0
Fort Yukon	3	3	3	3	Saint Michael	2	*	2	2
Fortuna Ledge	*	*	0	0	Saint Paul	*	3	3	3
Galena	3	3	3	3	Sand Point	3	3	2	2
Gambell	*	3	3	3	Savoonga	*	*	3	3
Golovin	0	0	0	0	Scammon Bay	2	2	2	2
Goodnews Bay	*	0	*	*	Selawik	3	3	*	*
Grayling	*	*	*	*	Shageluk	*	*	0	0
Holy Cross	0	*	0	0	Shaktolik	2	*	2	2
Hoonah	3	3	3	3	Sheldon Point	2	*	0	0
Hooper Bay	2	2	2	2	Shishmaref	1	1	1	1
Hughes	0	0	*	*	Shungnak	*	*	2	2
Huslia	0	0	0	0	Stebbins	*	2	2	2
Hydaburg	0	0	0	0	Tanana	1	2	2	2
Kake	3	3	3	3	Teller	*	*	3	3
Kaltag	0	0	*	*	Tenakee Springs	1	1	1	1
Kasaan	*	*	2	2	Togiak	2	2	2	2
Kiana	2	*	2	2	Toksook Bay	2	*	2	2
King Cove			1	1	Tuluksak	*	0	0	0
Kivalina	2	2	2	2	Tununak	*	2	2	2
Klawock	2	*	2	2	Umalakleet	3	3	3	3
Kobuk	*	*	*	*	Upper Kalskag	0	*	0	0
Kotlik	*	*	2	2	Wales	*	*	1	1
Kotzebue	3	3	3	3	White Mountain	*	*	*	1
Koyuk	2	*	2	2					

* Did not report

** Raw fish only

TABLE IX
PROPERTY AND SALES TAX REVENUE RECAP

The following table presents an estimated recap of property and sales tax revenues received in taxing municipalities throughout the state. Note that the table is based on 1981 assessed values and revenues, and includes only those municipalities actually levying a property tax.

The breakdown of assessed values (i.e., residential, vacant and commercial) are estimates made by this office based on information available. The estimated revenues in these categories were obtained by multiplying each assessed value by each service area mill levy. The \$10,000 local option residential exemption was not taken into account, as those numbers were not available.

The estimates for each borough include the estimates for cities located within that borough.

Although the valuation of each category was estimated, the total revenue for each municipality should be reasonably accurate.

ESTIMATED 1981 PROPERTY AND SALES TAX REVENUE RECAP

TABLE IX - A
ASSESSED VALUES

MUNICIPALITY	RESIDENTIAL PROPERTY VALUE	VACANT PROPERTY VALUE	COMMERCIAL PROPERTY VALUE	PERSONAL PROPERTY VALUE	OIL & GAS PROPERTY VALUE	TOTAL PROPERTY VALUE
BOROUGHES						
ANCHORAGE, MUNICIPALITY OF	3,988,932,300	789,855,439	1,177,019,313	842,492,460	50,612,980	6,848,912,492
BRISTOL BAY	5,164,100	3,191,000	26,986,600	42,906,270	-0-	78,247,970
FAIRBANKS NORTH STAR	742,401,356	219,812,949	420,817,095	-0-	639,604,430	2,022,636,330
HAINES	20,425,850	10,805,530	16,138,150	10,613,197	-0-	57,982,727
JUNEAU, CITY & BOROUGH	400,121,100	43,615,000	177,554,100	83,524,250	-0-	704,814,450
KENAI PENINSULA	691,955,272	596,440,315	266,560,128	255,159,600	562,862,700	2,372,978,015
KETCHIKAN GATEWAY	221,296,917	126,842,658	38,640,975	59,098,050	-0-	445,878,600
KODIAK ISLAND	88,328,430	21,349,631	77,710,805	110,948,682	-0-	298,337,548
MATANUSKA-SUSITNA	331,507,520	360,429,140	150,787,700	35,639,204	5,627,910	883,991,474
NORTH SLOPE BOROUGH	5,602,620	19,762,860	194,300,000	90,317,880	6,297,616,550	6,607,599,910
SITKA, CITY & BOROUGH	109,248,565	20,362,990	141,072,285	62,945,516	-0-	333,629,356
TOTAL BOROUGHES	6,604,984,030	2,212,467,512	2,687,587,151	1,593,645,109	7,556,324,570	20,655,008,372
CITIES						
CORDOVA	16,930,700	2,037,550	23,302,600	-0-	-0-	42,270,850
CRAIG	3,261,936	1,943,756	3,266,200	614,600	-0-	-0-
DILLINGHAM	11,059,980	2,472,200	15,152,175	20,587,029	-0-	49,271,384
NENANA	2,913,938	1,710,725	891,556	3,379,605	-0-	8,895,824
NOME	20,192,920	17,016,888	22,806,010	9,814,171	-0-	69,829,989
PELICAN	1,539,600	164,800	1,067,000	2,724,300	-0-	5,495,700
PETERSBURG	39,576,700	10,793,740	11,433,410	13,392,259	-0-	75,196,109
SKAGWAY	14,295,750	3,902,400	25,887,100	7,136,383	-0-	51,221,633
UNALASKA	28,822,310	1,037,600	5,217,200	33,061,776	-0-	68,138,886
VALDEZ	41,480,790	13,888,540	32,043,000	-0-	1,620,048,000	1,707,460,330
WRANGELL	25,660,558	11,933,279	9,322,113	6,272,047	-0-	53,187,997
YAKUTAT	1,128,751	3,511,391	2,575,953	-0-	2,032,760	9,248,855
TOTAL CITIES	206,863,933	70,412,869	152,964,317	96,982,170	1,622,080,760	2,149,304,049
STATEWIDE TOTAL	6,811,847,963	2,282,880,381	2,840,551,468	1,690,627,279	9,178,405,330	22,804,342,421

ESTIMATED 1981 PROPERTY AND SALES TAX REVENUE RECAP

TABLE IX - B

REVENUES

MUNICIPALITIES	RESIDENTIAL PROPERTY REVENUE	VACANT PROPERTY REVENUE	COMMERCIAL PROPERTY REVENUE	PERSONAL PROPERTY REVENUE	OIL & GAS PROPERTY REVENUE	SALES TAX	TOTAL REVENUE
BOROUGHS							
ANCHORAGE, MUNICIPALITY OF	32,341,272	6,074,652	9,838,798	7,045,972	4,200,877	1,900,800	61,402,371
BRISTOL BAY	33,567	20,742	175,413	278,891	-0-	100,000	608,613
FAIRBANKS NORTH STAR	4,895,742	1,464,131	2,747,397	-0-	3,716,012	1,400,000	14,223,282
HAINES	103,782	48,768	85,782	48,882	-0-	166,750	453,964
JUNEAU, CITY & BOROUGH	2,144,678	216,124	1,106,890	490,753	-0-	4,010,400	7,968,845
KENAI PENINSULA	3,893,151	3,316,843	1,831,159	1,374,740	3,264,604	6,605,000	20,285,497
KETCHIKAN GATEWAY	819,607	359,536	131,016	220,431	-0-	4,085,600	5,616,190
KODIAK ISLAND	686,016	167,709	578,663	824,449	-0-	3,000,000	5,256,837
MATANUSKA-SUSITNA	2,880,002	2,862,535	1,508,500	213,214	40,634	450,000	7,954,885
NORTH SLOPE BOROUGH	93,564	330,040	3,244,810	1,508,309	105,170,196	3,250,000	113,596,919
SITKA, CITY & BOROUGH	327,746	61,089	423,217	188,837	-0-	2,640,000	3,640,889
TOTAL BOROUGHS	48,219,127	14,922,169	21,671,645	12,194,478	116,392,323	27,608,550	241,008,292
CITIES							
CORDOVA	16,931	2,038	23,303	-0-	-0-	305,744	348,016
CRAIG	27,727	16,522	27,763	5,224	-0-	110,000	187,236
DILLINGHAM	33,180	7,417	45,457	61,761	-0-	450,000	597,815
NENANA	14,570	8,554	4,458	16,898	-0-	72,000	116,480
NOME	181,736	153,152	205,254	88,328	-0-	470,000	1,098,470
PELICAN	8,468	906	5,869	14,984	-0-	70,000	100,227
PETERSBURG	104,278	27,565	32,081	35,845	-0-	861,000	1,060,769
SKAGWAY	51,839	14,328	96,356	28,134	-0-	277,000	467,657
UNALASKA	374,690	13,489	67,824	429,803	-0-	950,000	1,835,806
VALDEZ	263,984	88,387	203,922	-0-	10,309,986	-0-	10,866,279
WRANGELL	162,880	75,534	59,187	43,770	-0-	825,000	1,166,371
YAKUTAT	1,546	4,811	3,529	-0-	2,785	59,000	71,671
TOTAL CITIES	1,241,829	412,703	775,003	724,747	10,312,771	4,449,744	17,916,797
STATEWIDE TOTAL	49,460,956	15,334,872	22,446,648	12,919,225	126,705,094	32,058,294	258,925,089

Part 4



APPENDICES AND SUPPORTING DATA

Appendix A

House Concurrent Resolution No. 14

APPENDIX A

HOUSE CONCURRENT RESOLUTIONS

House Concurrent Resolution No. 14

Relating to the establishment of uniform assessment procedures.

Be it Resolved by the House in Second Legislature, Second Session Assembled, the Senate Concurring:

WHEREAS Section 3. Article IX of the state constitution provides that standards for appraisal of all property assessed by the state or its political subdivisions shall be prescribed by law; and

WHEREAS there is now no provision in the law to assure a uniform, equalized, and realistic assessment of property throughout the state; and

WHEREAS fairness in the collection of taxes and the distribution of state funds to political subdivisions, especially for school purposes, demands uniform, equalized, and realistic assessment on a statewide basis; and

WHEREAS, in order to prescribe standards, the legislature must have information as to existing practices in Alaska and in other states as to recent practices and theory, and as to assessment problems peculiar to Alaska;

BE IT RESOLVED by the House in Second Legislature, Second Session assembled, the Senate concurring, that the Local Affairs Agency prepare for the First Session of the Third Legislature a study of assessment problems and procedures in Alaska, initiate and cooperate with the local units of government in the preparation of a manual for assessors to enable them to assess uniformly throughout the state, and prepare a report recommending any legislation necessary to establish uniform, equalized, and realistic assessment throughout Alaska; and be it

FURTHER RESOLVED that the Local Affairs Agency is authorized to inspect the records of equalization, and of any other person or agency charged with any duty pertaining to the assessment of property; and that all persons in all levels of government and private persons who have assessment functions give the Local Affairs Agency full cooperation; and be it

FURTHER RESOLVED that the director of the Local Affairs Agency is authorized to employ a person skilled in assessment matters, and to hold any hearings which are in his opinion necessary to the preparation of the study, the manual or the report.

Passed by the House April 1, 1961.

Passed by the Senate February 23, 1962.

Appendix B

Farm Land Use Assessment

APPENDIX B

FARM USE LAND ASSESSMENT AS 29.53.035

Effective January 1, 1968, the first Farm and Agricultural Land Deferred Tax Program was enacted (ch 82 SLA 1967). Effective January 1, 1975, the act was substantially amended (sec 1 ch 90 SLA 1974). Effective January 1, 1977, the act was further amended (sec 3 ch 229 SLA 1976). And effective September 10, 1978, the filing deadline was moved to May 15 (sec 1 ch 66 SLA 1978).

The 1974 amendment reduced the yearly gross farm income requirement from 25% to 10%, provided for the averaging of income over a three year period, provided for estimated farm income for the current year, provided for the use of the lessee farm income to qualify the owner for farm use assessment, increased to seven years the deferred tax payment provision, and provided for reimbursement by the state of property tax revenue lost to the municipality through the operation of the act.

The 1976 amendment increased the penalty for conversion of the land to a use incompatible with farm use by requiring the owner to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years as though the land had not been assessed for farm use purposes.

The program was essentially inactive during the first four years of operation since agricultural and rural real estate, for a variety of reasons, simply was not assessed at as high a percentage of value as urban real estate.

The Farm Use Land Assessment Program requires a differential assessment for qualified farm land, with the owner's paying taxes on the land value as a farm, and the State's paying the taxes on the remaining value. If the land is converted to a use incompatible with farming, the owner is liable to pay the deferred tax for the preceding seven years.

Experience over the past several years has vividly demonstrated the difficulty of administering the existing legislation. The omission of a lien provision to make the eligible property liable for the payment to the state of an amount equal to the deferred taxes plus interest is a glaring weakness in the legislation which effectively negates the imposition of the penalty provisions.

FARM USE LAND ASSESSMENT

FY 81 PROGRAM SUMMARY BREAKDOWN MUNICIPALITY	NUMBER OF APPLICANTS	NUMBER OF ACRES	FULL AND TRUE LAND VALUE	TOTAL DEFERRED VALUE	TOTAL DEFERRED TAX
ANCHORAGE, MUNICIPALITY OF	6	239.5	3,177,400	3,091,527	\$ 35,326.13
FAIRBANKS NORTH STAR BOROUGH	15	2,427.7	2,386,075	2,016,800	\$ 12,718.04
KENAI PENINSULA BOROUGH	18	3,449.2	3,371,750	2,805,450	\$ 12,418.24
KODIAK ISLAND BOROUGH	2	324.9	107,079	85,662	\$ 597.91
MATANUSKA-SUSITNA BOROUGH	75	11,224.7	13,955,220	12,348,640	\$117,653.43
STATEWIDE TOTAL	116	17,666.0	22,997,524	20,348,079	\$178,713.75
AVERAGE PER APPLICANT		152.0	198,255	175,414	\$ 1,540.64
AVERAGE PER ACRE			1,302	1,152	\$ 10.12

SEVEN-YEAR SUMMARY OF PROGRAM PERFORMANCE

FISCAL YEAR 1975	71	11,250	NA	4,737,290	57,735
FISCAL YEAR 1976	91	18,759	9,279,400	6,140,300	77,805
FISCAL YEAR 1977	84	15,970	13,783,182	11,552,062	99,170
FISCAL YEAR 1978	86	15,467	13,807,490	11,373,877	118,616
FISCAL YEAR 1979	87	13,562	17,283,615	15,328,994	140,092
FISCAL YEAR 1980	108	16,412	19,705,705	18,338,680	145,129
FISCAL YEAR 1981	116	17,666	22,997,524	20,348,079	178,714

Revenues collected through FY 81, as a result of withdrawal from the program, are as follows:

Number of Applicants:	9	Tax Deferred:	\$ 5,861.00
Number of Acres:	488	Tax and Interest Collected:	\$ 6,397.00

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 53, MUNICIPAL ASSESSMENT AND TAXATION:

Sec. 29.53.035. Farm or agricultural lands. (a) Farm use lands included in a farm unit and not dedicated to or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use, and shall not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the farm use land for both full and true value and farm use value. Should the farm use land be sold, leased, or otherwise disposed of for uses incompatible with farm use or be converted to a use incompatible with farm use by the owner, the owner shall be liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the city or borough. (sec 3 ch 229 SLA 1976)

(b) An owner of farm use land must, to secure the assessment, make application to the assessor before February 1 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor and shall include information which may reasonably be required to determine the entitlement of the applicant. If the farm use land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor with a copy of the lease covering the period for which the exemption is requested.

(c) In this section "farm use" means the use of land for raising and harvesting crops or for the feeding, breeding and management of livestock or for dairying or another agricultural use for profit or any combination thereof. To be farm use land, the owner or the lessee must be actively engaged in farming the land, and derive at least 10 percent of his yearly gross income from the farm use land. The provisions of this section do not apply to land respecting which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of this section. (sec 2 ch 118 SLA 1972; am sec 1 ch 90 SLA 1974)

ALASKA ADMINISTRATIVE CODE TITLE 19,
DEPARTMENT OF COMMUNITY & REGIONAL AFFAIRS
CHAPTER 38, FARM OR AGRICULTURAL LANDS

19 AAC 38.010. FORMS. (a) The Department of Community and Regional Affairs Form 21-410 and Form 21-411 are adopted for use in application for the farm and agricultural land use assessment and tax deferment program.

(b) Application and authorization forms shall be made available by and shall be returned to the clerk or assessor of the municipality in which the land for which the farm use assessment and tax deferment are sought is located. (Eff. 12/31/75, Reg. 56)

19 AAC 38.020. SUPPLEMENTARY INFORMATION SUPPORTING APPLICATION FOR THE ASSESSMENT AND TAX DEFERMENT. Anulled under AS 44.62.320, passed 5/25/77.

19 AAC 38.030. APPEAL. An Applicant for the farm use assessment and tax deferment who believes that the valuation or classification assigned to the land that is the subject of the application is erroneous may appeal to the board of equalization of the municipality in which the land is located in the manner provided by AS 29.53.130. The municipality shall report the disposition of all such appeals to the state assessor. (Eff. 12/31/75, Reg. 56)

19 AAC 38.040. MAINTENANCE OF RECORDS DUPLICATE COPIES. The municipality in which the land is located shall maintain separate files and records of all applications for the farm use assessment and tax deferment, whether allowed by the municipality or not, including valuation of the property under the full and true value standard of AS 29.53.060. Duplicate copies of all records relating to the application entered in the file shall be forwarded to the state assessor. The municipality shall investigate to determine whether title to land for which the assessment and deferment have been granted has been conveyed or alienated in such a way that the assessment or deferment may be terminated and shall advise the state assessor as to the results of its investigation. (Eff. 12/31/75, Reg. 56)

19 AAC 38.050. CONFIDENTIALITY. Tax records and other documents providing evidence of the applicant's eligibility for the farm use assessment and tax deferment are confidential and shall be used only for the purpose of ascertaining whether the applicant is entitled to the benefits of the assessment and deferment. (Eff. 12/31/75, Reg. 56)

19 AAC 38.060. DEFINITIONS. In this chapter:

(1) "farm use assessment" means the value of the unit or parcel of property for which application for a farm use assessment and tax deferment is made, based upon its highest and best use as farm or agricultural land;

(2) "yearly gross income" means the income of the applicant for the year preceding the tax year for which the application is filed and means the adjusted gross income of the applicant as defined in Section 62 of the Internal Revenue Code (26 U.S.C. 62). (Eff. 12/31/75, Reg. 56)

Appendix C

Senior Citizen Property Tax Relief Programs

- **Tax Exemption For Homeowners**
- **Equivalency Payments For Renters**

APPENDIX C-1

SENIOR CITIZEN HOMEOWNER EXEMPTION AS 29.53.010(e)-(i)

Effective January 1, 1973, Alaska's first Senior Citizen Property Tax Exemption Program was enacted (cn 118 SLA 1972). Effective January 1, 1974, the \$10,000 gross annual income limitation as a prerequisite to eligibility was deleted (sec 1 ch 60 SLA 1974). Effective January 1, 1975, an extension of the filing date deadline for good cause shown was authorized (sec 1 ch 65 SLA 1975). Effective January 1, 1977, a formula was adopted for determining an assessed value exemption limit each year (sec 1 ch 217 SLA 1976). Effective January 1, 1977, the exemption limit was retroactively deleted (sec 1 ch 97 SLA 1977).

The law provides that the permanent place of abode of a resident 65 years of age or older may be eligible for exemption from property tax levied by a municipality.

State reimbursement is provided to the municipality for revenue lost in operation of the program.

A breakdown of the FY 80 program impact listed by participating municipalities is illustrated in the table on the following page.

A seven-year performance summary is outlined below:

FISCAL YEAR	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TOTAL REVENUE REIMBURSEMENT	AVERAGE VALUE PER APPLICATION	AVERAGE TAX PER APPLICATION
FY 73	911	12,960,993	\$ 197,050	14,227	\$216
¹ FY 74	1,887	40,842,657	631,891	21,644	335
² FY 75	2,426	59,918,061	930,915	24,698	384
³ FY 77	2,608	76,737,060	1,171,227	29,424	449
FY 78	2,909	104,306,352	1,512,983	35,856	520
FY 79	3,108	128,810,117	1,761,540	41,445	567
FY 80	3,393	165,159,728	1,899,611	48,677	560

¹10,000 income limit deleted

²Filing deadline extended

³The fiscal year time frame was difficult to meet in view of municipal schedules; therefore, FY 76 funds were allowed to lapse and FY 76 reimbursements were made from the FY 77 appropriation.

SENIOR CITIZEN HOMEOWNER EXEMPTION
FY 81 PROGRAM SUMMARY BREAKDOWN

MUNICIPALITIES BOROUGHS	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TAX EXEMPT	AVERAGE VALUATION PER APPLICATION	AVERAGE TAX PER APPLICATION
ANCHORAGE, MUNICIPALITY OF	1,371	92,343,799	1,089,412.78	67,355	794.61
BRISTOL BAY	7	144,944	1,133.12	20,706	161.87
FAIRBANKS NORTH STAR	492	21,565,320	246,481.98	43,832	500.98
HAINES	42	1,641,268	11,411.03	39,078	271.69
JUNEAU, CITY & BOROUGH	334	20,270,800	235,671.09	60,691	705.60
KENAI PENINSULA	388	17,692,785	150,358.43	45,600	387.52
KETCHIKAN GATEWAY	276	12,707,417	131,984.69	46,041	478.21
KODIAK ISLAND	93	4,409,893	52,270.24	47,418	562.05
MATANUSKA-SUSITNA	334	18,771,220	184,256.19	56,201	551.67
NORTH SLOPE BOROUGH	24	839,865	8,532.64	34,994	355.53
SITKA, CITY & BOROUGH	108	7,496,750	26,238.79	69,414	242.95
TOTAL BOROUGHS	3,469	197,884,061	2,137,750.98	57,043	616.24
CITIES					
CORDOVA	45	1,920,053	28,800.81	42,668	640.18
CRAIG	12	266,550	3,198.60	22,213	266.55
DILLINGHAM	21	1,130,625	11,306.25	53,839	538.39
KING COVE	-0-	-0-	-0-	-0-	-0-
NENANA	12	245,729	1,720.18	20,477	143.35
NOME	69	1,599,380	23,990.70	23,179	347.69
PELICAN	4	123,500	741.00	30,875	185.25
PETERSBURG	83	3,353,080	35,459.04	40,399	427.22
SKAGWAY	25	1,391,004	9,737.03	55,640	389.48
UNALASKA	5	108,200	1,514.80	21,640	302.96
VALDEZ	15	472,940	3,096.88	31,529	206.46
WRANGELL	72	2,714,950	31,505.40	37,708	437.58
YAKUTAT	10	218,909	2,999.05	21,891	299.91
TOTAL CITIES	373	13,544,920	154,069.74	36,313	413.06
STATEWIDE TOTAL	3,842	211,428,981	2,291,820.72	55,031	596.52

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 35, SENIOR CITIZEN PROPERTY TAX EXEMPTION

19 AAC 35.010. Method of Application. Applications for the senior citizens' property tax exemption shall be on forms provided by the Department of Community and Regional Affairs. (Eff. 1/28/73, Reg. 45)

19 AAC 35.020. Forms. Form 21-400 is hereby adopted by the department for use in the application for senior citizens' property tax exemptions. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

19 AAC 35.030. Obtaining Forms. Application forms are available only from the office of the clerk or assessor of the municipality. (Eff. 1/28/73, Reg. 45)

19 AAC 35.040. Submission of Applications. Exemption applications filed after January 15, in accordance with AS 29.53.020(f), must be accompanied by an affidavit stating the reason for the late filing. (Eff. 1/28/73, Reg. 45; am 3/31/76, Reg. 57)

19 AAC 35.050. Submission of Amended Application. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.060. Supplementary Information. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.070. Confidentiality. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.080. Applicability of Income Criteria: (a) Repealed. (Eff. 1/27/74, Reg. 48)

(b) When an eligible person and his or her spouse occupy the same permanent place of abode, the exemption applies to the entire value of their property, regardless of whether the property is held in the name of the husband, wife, or both.

(c) When the standard of eligibility is met, the exemption is that portion of the tax equal to the percent of ownership of the eligible owner or owners. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

19 AAC 35.090. Applicability of Liens. Notwithstanding qualification for exemption under AS 29.53.020, property remains subject to the lien provisions of AS 29.53.200 - 29.53.390. (Eff. 1/28/73, Reg. 45)

19 AAC 35.100. Penalty. Repealed. (Eff. 1/27/73, Reg. 48)

19 AAC 35.110. Appeal. (a) An applicant aggrieved by any determination of the local assessor, except a decision as to the purpose of a transfer, may appeal under AS 29.53.130 - 29.53.135 to his local board of equalization.

(b) The determination of the board of equalization is appealable under AS 44.62.560 - 44.62.570. (Eff. 1/28/73, Reg. 45)

19 AAC 35.120. Definitions. In this chapter

(1) repealed. (Eff. 1/27/73, Reg. 48);

(2) "exemption year" means the calendar year for which the exemption is sought;

(3) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes;

(4) "permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings, or an appropriate portion thereof, which are necessary to convenient use of the dwelling unit;

(5) "resident" includes applicants who have a fixed habitation in the State of Alaska, and, when absent, intend to return to the State of Alaska;

(6) "ownership" means that an applicant is possessed of an interest, other than a leasehold, in real property, including a mobile home, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the local assessor;

(7) "department" means the Department of Community and Regional Affairs;

(8) "senior citizen" means an applicant who is 65 years of age or older on January 1 of the exemption year. (Eff. 1/28/73, Reg. 45; am 4/18/73, Reg. 45; am 1/27/74, Reg. 48; am 3/31/76, Reg. 57)

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 53, MUNICIPAL ASSESSMENT AND TAXATION

Sec. 29.53.020. Required exemptions. (a) The following property is exempt from general taxation: ...

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over is exempt from taxation of the assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the assessor determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor is appealable under AS 44.62.560-44.62.570. (sec 1 ch 97 SLA 1977)

(f) No exemption may be granted except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must file the application no later than January 15 of the assessment year for which the exemption is sought, but during the same year the governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. If a claimant whose failure to file by January 15 of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year with respect to the property exempted shall be refunded to him. The assessor may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. (am sec 1 ch 65 SLA 1975)

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a borough or city for revenue lost to it only to the extent that the loss exceeds an exemption which was granted by the borough or city, or which upon proper application by an individual would have been granted by the borough or city, under sec. 25(a) of this chapter. (sec 1 ch 229 SLA 1976)

(h) Except as provided in (g) of this section, nothing in (e)-(i) of this section affects similar exemptions from property taxes granted by municipalities on September 10, 1972 or prevents municipalities from granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (sec 1 ch 229 SLA 1976)

(i) In (e)-(i) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972) granting similar

exemptions by ordinance as provided in Sec. 25 of this chapter. (am secs 1, 2 ch 60 SLA 1973; am sec 1 ch 65 SLA 1975; am sec 1 ch 191 SLA 1976; am sec 1 ch 217 SLA 1976; am secs 1, 2 ch 229 SLA 1976; am sec 1 ch 97 SLA 1977)

(i) In (e)-(i) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972)

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
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19 AAC 35.040. Submission of Applications. Exemption applications filed after January 15, in accordance with AS 29.53.020(f), must be accompanied by an affidavit stating the reason for the late filing. (Eff. 1/28/73, Reg. 45; am 3/31/76, Reg. 57)

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19 AAC 35.070. Confidentiality. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.080. Applicability of Income Criteria. (a) Repealed. (Eff. 1/27/74, Reg. 48)

(b) When an eligible person and his or her spouse occupy the same permanent place of abode, the exemption applies to the entire value of their property, regardless of whether the property is held in the name of the husband, wife, or both.

(c) When the standard of eligibility is met, the exemption is that portion of the tax equal to the percent of ownership of the eligible owner or owners. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

19 AAC 35.090. Applicability of Liens. Notwithstanding qualification for exemption under AS 29.53.020, property remains subject to the lien provisions of AS 29.53.200 - 29.53.390. (Eff. 1/28/73, Reg. 45)

19 AAC 35.100. Penalty. Repealed. (Eff. 1/27/73, Reg. 48)

19 AAC 35.110. Appeal. (a) An applicant aggrieved by any determination of the local assessor, except a decision as to the purpose of a transfer, may appeal under AS 29.53.130 - 29.53.135 to his local board of equalization.

(b) The determination of the board of equalization is appealable under AS 44.62.560 - 44.62.570. (Eff. 1/28/73, Reg. 45)

19 AAC 35.120. Definitions. In this chapter

(1) repealed. (Eff. 1/27/73, Reg. 48);

(2) "exemption year" means the calendar year for which the exemption is sought;

(3) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes;

(4) "permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings, or an appropriate portion thereof, which are necessary to convenient use of the dwelling unit;

(5) "resident" includes applicants who have a fixed habitation in the State of Alaska, and, when absent, intend to return to the State of Alaska;

(6) "ownership" means that an applicant is possessed of an interest, other than a leasehold, in real property, including a mobile home, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the local assessor;

(7) "department" means the Department of Community and Regional Affairs;

(8) "senior citizen" means an applicant who is 65 years of age or older on January 1 of the exemption year. (Eff. 1/28/73, Reg. 45; am 4/18/73, Reg. 45; am 1/27/74, Reg. 48; am 3/31/76, Reg. 57)

SENIOR CITIZEN RENTER PAYMENT
FY 81 PROGRAM SUMMARY

<u>BOROUGHES</u>	<u>NUMBER OF APPLICATIONS APPROVED</u>	<u>ANNUAL RENT PAID</u>	<u>PAYMENT AMOUNT</u>	<u>AVERAGE ANNUAL RENT PER APPLICATION</u>	<u>AVERAGE PAYMENT PER APPLICATION</u>
Anchorage, Municipality of	312	866,546.50	103,522.00	2,777.39	332
Fairbanks North Star	83	258,573.53	33,876.31	3,115.34	408
Haines	6	14,732.36	1,546.89	2,455.39	258
Juneau, City & Borough of	77	278,249.66	34,938.01	-0-	-0-
Kenai Peninsula	44	69,466.57	9,529.57	1,578.79	217
Ketchikan Gateway	50	139,935.20	19,583.35	2,798.70	392
Kodiak Island	35	53,410.10	6,885.19	1,526.00	197
Matanuska - Susitna	18	50,777.66	6,196.80	2,820.98	344
Sitka, City & Borough of	30	91,428.92	3,200.02	3,047.63	107
TOTAL BOROUGHES	655	1,023,120.50	219,278.14	2,783.39	2,255
<u>CITIES</u>					
Cordova	9	15,808.00	2,371.20	1,756.44	264
Nenana	1	2,775.00	194.25	2,775.00	194
Nome	1	3,000.00	450.00	3,000.00	450
Pelican	-0-	-0-	-0-	-0-	-0-
Petersburg	17	43,581.44	5,230.39	2,563.61	308
Skagway	3	6,798.00	475.86	2,266.00	159
Valdez	1	5,960.00	390.26	5,960.00	390
Wrangell	7	20,201.00	2,605.93	2,885.86	372
TOTAL CITIES	39	98,123.44	11,717.89	2,515.99	2,137.00
BOROUGHES CITIES					
STATEWIDE TOTAL	694	1,921,243.94	230,996.03	2,768.36	4,392.00

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 73, MISCELLANEOUS PROVISIONS

Sec. 29.73.060. Property Tax Equivalency Payments. (a) A resident of the state 65 years of age or older who rents a permanent place of abode is eligible for tax equivalency payments from the state through the Department of Community and Regional Affairs.

(b) For purposes of determining payments to eligible persons, the department shall calculate a property tax equivalent percentage for each home rule or general law municipality, which levies a general property tax, at the rate of 1/2 per cent per mill. This percentage applied to the annual rent charged to the applicant or \$375, whichever is less is the property tax equivalency payment.

(c) To obtain tax equivalency payments the eligible resident must apply to the department for payment for the preceding year by January 15 of each year on forms and in the manner prescribed by the department. Each applicant shall submit with the application rental receipts or, if rental receipts are not available, other evidence satisfactory to the department for determination of the fact of payment of rent and the amount paid.

(d) If two or more persons occupy a residence as tenants, not all of whom are eligible for tax equivalency payments under this section, the assessor shall determine equitable partial payments to be made to the eligible tenants. However, tax equivalency payments to an eligible applicant may not be reduced because the spouse is less than 65 years of age. If all occupants in a residence are eligible for tax equivalency payments under this section, the occupants shall decide between and among themselves which shall receive payment. (sec 2 ch 217 SLA 1976)

Appendix D

**Senior Citizen Special Assessments
Exemption: Water and Sewer**

APPENDIX D

SENIOR CITIZEN SPECIAL ASSESSMENT EXEMPTION AS 29.63.065

Effective September 2, 1975, the first senior citizen deferred tax program relating to special assessments was enacted (sec 1 cha 114 SLA 1975). Effective June 21, 1976, the act was repealed and reenacted (sec 1 cha 215 SLA 1976). Effective June 2, 1979, the renewal deadline was extended to March 15, and the department became the agency responsible for waiver of the deadline (sec 23 ch 83 SLA 1979).

The law provides for deferred payment of special assessments levied by municipalities for the installation of sewer and/or water systems. Properties owned and occupied by permanent residents of the state, 65 years of age or older, may be eligible.

State reimbursement is provided to the municipality for revenue lost in operation of the program. At the time of reimbursement, the municipal lien is satisfied and a lien in favor of the state is recorded in the amount of the assessment levied upon the property. The lien becomes due and payable upon sale or transfer of the property except to a spouse, widow, widower or minor heir. Qualification must be verified each year in order for the deferment to be retained.

SENIOR CITIZEN SEWER & WATER ASSESSMENT DEFERMENT
FIVE YEAR PERFORMANCE SUMMARY

<u>MUNICIPALITY</u>	<u>NUMBER APPLICATIONS APPROVED</u>	<u>AVERAGE DEFERMENT PER APPLICATION</u>	<u>TOTAL REVENUE REIMBURSEMENT</u>
Homer, City of	8	2,152	\$17,214.75
Juneau, City & Borough of	116	779	90,331.75
TOTAL FY 77	124	867	\$107,546.50
Anchorage, Municipality of	3	2,589	\$ 7,767.53
Cordova, City of	14	549	7,680.19
TOTAL FY 78	17	909	\$ 15,447.72
Fairbanks North Star Borough	19	1,651	\$31,376.90
Homer, City of	1	1,781	1,780.91
TOTAL FY 79	20	1,658	\$ 33,157.81
Anchorage, Municipality of	2	3,701	\$ 7,402.74
Fairbanks North Star Borough	23	2,681	61,655.68
Juneau, City & Borough of	12	2,179	26,152.92
Sitka, City of	7	5,599	39,190.00
TOTAL FY 80	44	3,055	\$134,401.34
Anchorage, Municipality of	3	3,334	\$10,001.20
Fairbanks North Star Borough	3	877	2,531.64
TOTAL FY 81	6	2,588	\$ 12,532.84
TOTAL TO DATE	211	1,436	\$303,086.21

LIENS RELEASED & PAYMENTS RETURNED TO THE STATE GENERAL FUND

<u>FISCAL YEAR</u>	<u>NUMBER OF ACCOUNTS</u>	<u>TOTAL REVENUE COLLECTED</u>
FY 77	7	\$ 3,788.12
FY 78	14	7,584.82
FY 79	6	6,236.96
FY 80	12	12,841.68
FY 81	8	25,591.78
	47	\$56,043.56

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 63, SPECIAL ASSESSMENT AND SERVICE AREAS
ARTICLE 1, SPECIAL ASSESSMENTS

Sec. 29.63.065. Exemption. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only his permanent abode which is a single-family residence, is exempt from (1) special sewer assessments levied by a home rule or general law municipality after September 2, 1975 and (2) special water assessments levied by a home rule or general law municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560- 44.62.570.

(b) No exemption may be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) the claimant must file the initial application during the period of time between the date the assessment roll is certified and the time of payment fixed by the assembly or council. Within one year of the date the assessment roll is certified the assembly or council for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) a claimant receiving the exemption must file with the department by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the department for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) if an application is filed within the required time under this subsection and is approved by the assembly or council, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty or interest which the claimant may have already paid on the assessment shall be refunded to him. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a home rule or general law municipality for the sewer and water assessment revenues which it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the assessment against the property exempted. Upon recordation in the recording office of the district in which the property exempted is located the lien is

prior and superior to other liens against the property except for general taxes or other special assessments and may be enforced by lien foreclosure as provided in AS 34.10.070- 34.10.220. The lien becomes immediately due and payable:

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years; or

(2) when property exempted under (a) (1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b) (2) of this section.

(d) In this section

(1) "resident" means a person who for 12 consecutive months has maintained his permanent place of abode in the state;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

(3) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if he has not attained the age of 22 years, is a full-time student at an educational institution or a member of the armed forces of the United States. (sec 1 ch 114 SLA 1975; am sec 1 ch 215 SLA 1976)

Appendix E

**Senior Citizen Motor Vehicle
Registration Tax Payment**

APPENDIX E

SENIOR CITIZEN MOTOR VEHICLE REGISTRATION TAX PAYMENT AS 28.10.411(d)

The law requiring payment was enacted effective october 15, 1978. (ch 178 SLA 1978)

Administration began on January 1, 1979 by the Division of Motor Vehicles.

"The Department of Community and Regional Affairs shall pay to the borough or city in which a person who is granted an exemption under (c) of this section resides, an amount equal to the tax levied under section 431(b) of this chapter regardless of whether the borough or city is eligible for the tax levied under that section."

* The law provides for exemption from the locally imposed, state collected registration tax on a motor vehicle owned by a Senior Citizen. The Senior Citizen completes an exemption form at the time of registration and is exempt from the tax. That form is then forwarded to the Department of Community and Regional Affairs and the appropriate municipality is reimbursed.

A summary of program payments by municipalities for Fiscal Year 1980 is provided on the following page.

The three-year program performance summary is outlined below:

<u>FISCAL YEAR</u>	<u>NUMBER OF AFFIDAVITS</u>	<u>MUNICIPAL REIMBURSEMENT</u>	<u>AVERAGE PER AFFIDAVIT</u>
* FY 79	2,927	\$55,402	\$18.93
FY 80	2,696	\$50,435	\$18.71
FY 81	5,127	\$88,156	\$17.19

* January through June only.

SENIOR CITIZEN MOTOR VEHICLE REGISTRATION TAX
FY 81 PROGRAM

MUNICIPALITY	NO. OF AFFIDAVITS	\$ MVRT	TOTAL		% OF TOTAL	
			NO. OF AFFIDAVITS	\$ MVRT	NO. OF AFFIDAVITS	\$ MVRT
<u>EXEMPT SENIORS</u>						
ANCHORAGE, MUNICIPALITY OF	1,981	\$36,946				
BRISTOL BAY BOROUGH	6	80				
KETCHIKAN GATEWAY BOROUGH	314	6,302				
KODIAK ISLAND BOROUGH	61	1,325				
MATANUSKA-SUSITNA BOROUGH	543	9,020				
PETERSBURG, CITY OF	76	1,270	2,981	\$54,943	60.3%	62.3%
<u>NO TAX ON VEHICLES</u>						
FAIRBANKS NORTH STAR BOROUGH	739	11,020				
JUNEAU, CITY & BOROUGH OF	353	8,550				
CORDOVA, CITY OF	50	1,040				
CRAIG, CITY OF	5	85				
EAGLE, CITY OF	4	85				
VALDEZ, CITY OF	19	440				
WRANGELL, CITY OF	41	595				
YAKUTAT, CITY OF	3	55	1,214	21,870	24.6%	24.8%
<u>SENIORS NOT EXEMPT</u>						
HAINES BOROUGH	75	1,115				
KENAI PENINSULA BOROUGH	482	7,203				
NORTH SLOPE BOROUGH	1	20				
SITKA, CITY & BOROUGH	104	1,760				
DILLINGHAM, CITY OF	12	315				
NENANA, CITY OF	9	165				
NOME, CITY OF	37	420				
SKAGWAY, CITY OF	23	365				
WHITTIER, CITY OF	4	35	747	11,398	6.6%	12.9%
TOTAL REIMBURSED			4,942	88,211		
NON-REIMBURSABLE (Outside Taxing Jurisdictions)	185	2,655				
TOTAL	5,127	90,866				

Appendix F

Juneau Indemnification Act

APPENDIX F

Juneau Indemnification Act Temporary and Special Acts Ch. 59, 1975; Ch. 65, 1977

The Juneau Indemnification Act was enacted by the First Session of the Ninth State Legislature, effective May 15, 1975 and amended by Chapter 65 SLA 1977. The Act provides the mechanism whereby property owners, upon sale or transfer of ownership or inability to sell, may be reimbursed for loss of investment capital if and when property values within the City and Borough of Juneau reflect a depressed economy, resulting from the Capital Relocation Initiative (AS 44.06.010 - 44.06.190).

The Commissioner of Community and Regional Affairs will be the administrator of the indemnification act; and shall --

1. Determine if sales price is lower than fair market value due to capital relocation or sellers negligence.
2. Determine if sales price is less than 95% of adjusted base year fair market value and that portion which is attributable to the impact of the capital relocation.
3. Submit applications for business capital assets to the Legislative Budget and Audit Committee for determination as to whether decline in market value was due to capital relocation.
4. Purchase eligible property if reasonable efforts to find a buyer have been made but property has not been sold.
5. May sell acquired property at public auction to highest bidder on such terms as is deemed beneficial to the state.

Property Eligible For Indemnification Under This Act

1. Residential property and mobile homes, provided that either is in use as a residence at the time application is submitted.
2. Real property and mobile homes held for investment, provided however, that it was owned by the applicant at least one year prior to submitting application.
3. Business capital assets which include rental real property and major items of fixed equipment that produce income but are not bought and sold in the ordinary course of business. These assets must be in use in an ongoing business which has been carried on for at least one year prior to submitting application.

4. Business property, including land and fixtures, must be used as an ongoing business which has been carried on for at least one year prior to submitting application.

Property Not Eligible For Indemnification Under This Act

1. Personal property except mobile homes and business inventories.
2. Real property held for recreational purposes.
3. Real property owned by a public utility.

Applications shall be accepted until December 31, 1985 and will be accepted thereafter until the legislature sitting at the new capital site declares this program terminated.

Fair Market Value Determination

The State Assessor shall take steps necessary to determine that all property within the City and Borough of Juneau is assessed at its full and true value as of January 1, 1976. This shall be known as the base year assessment. Additional real property coming into existence between January 1, 1976, and January 1, 1978, shall be appraised at its full and true value as of that tax assessment date for that year. Real property upon which improvements or new construction for residential purposes are made after 1-1-78 shall also be assessed at its full and true value as of that tax assessment date for that year. Property subdivided but not improved upon after January 1, 1978, shall be carried at its full and true value as of the base year assessment January 1, 1976, as adjusted.

Adjustments To Base Year Assessments

Adjustments to the Base Year Assessments shall be made:

1. to account for the cost of any additions, renovations, or improvements made on the property;
2. to account for any decrease in property value resulting from unrestored, complete or partial destruction or loss attributable to natural disaster, fire, accident, riot, vandalism, etc.;
3. to account for loss in value due to inadequate maintenance;
4. to reflect quarterly changes in value as determined by comparing the current quarterly homeownership costs in the Anchorage Consumer Price Index with those published for July 1975.

Appendix G

Legal Authority For Taxation

POWER OF LEVY

Title 29 - Municipal Government Department of Community & Regional Affairs

Sec. 29.43.020. Assessment and tax collection. Home rule and first class cities outside boroughs may assess, levy, and collect a general property tax. A property tax, if levied, must be assessed, levied, and collected as provided by ch 53 of this title for boroughs. Cities outside boroughs may levy and collect sales and use taxes as provided by ch 53 of this title for boroughs. (sec 2 ch 118 SLA 1972)

Sec. 29.53.010. General property tax. Home rule and general law boroughs may levy (1) an areawide property tax for areawide functions, and (2) a property tax limited to the area outside cities for functions limited to the areas outside cities. A property tax, if levied, must be assessed, levied, and collected on real and personal property as provided in this chapter. (sec 2 ch 118 SLA 1972)

Sec. 29.53.400. Power of levy. Home rule and first class cities within boroughs may levy a general property tax. A property tax, if levied, shall be levied in the manner provided for borough levies in Sec. 170(a) of this chapter and is subject to Secs. 10-25, 50-55, and 310-350 of this chapter. The council shall, by June 15 of each year, present to the borough assembly a statement of the city's rate of levy, unless a different date is agreed upon by the borough and city. (sec 2 ch 118 SLA 1972)

Sec. 29.53.405. Differential tax zones. Cities may by ordinance establish, alter, and abolish differential tax zones to provide and levy property taxes for services not provided generally within the city or a different level of service than that provided generally within the city. (sec 2 ch 118 SLA 1972)

Sec. 29.53.415. (a) A borough may levy and collect a sales tax not exceeding six percent on sales or rents, and on services made within the borough. The sales tax may apply to any or all of these sources. Exemptions may be granted by ordinance. (sec 2 ch 118 SLA 1972)

(NOTE: Sales tax rate is not included in AS 29.13.100, Limitation of home rule powers.)

Sec. 29.53.450. Cities within a borough which do not levy and collect sales or use taxes for areawide borough functions may levy and collect sales or use taxes in the manner provided for boroughs. (sec 2 ch 118 SLA 1972)

POWER OF LEVY

Title 43 - Oil and Gas Property Taxes, Department of Revenue

Sec. 43.56.010. Levy of tax. (a) An annual tax of 20 mills is levied each tax year beginning January 1, 1974, on the full and true value of taxable property taxable under this chapter. (sec 1 ch 1 FSSLA 1973) (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020 and 29.53.025 and section 20 of this chapter.

Sec. 43.56.040. State Assessment Review Board. The State Assessment Review Board is created within the Department of Revenue. The board consists of five persons appointed by the governor to serve at his pleasure, each of whom must be knowledgeable of assessment procedures. Each board member is subject to confirmation by a majority of the members of the legislature in joint session. (sec 1 ch 1 FSSLA 1973)

Sec. 43.56.200. Regulations. The board and the department may adopt regulations in accordance with the Administrative Procedure Act (AS 44.62) as appropriate to carry out their respective duties under this chapter. (sec 1 ch 1 FSSLA 1973)

DEFINITION OF PROPERTY

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.78.010. Definitions...

(10) "personal property" means tangible property other than real property, such as merchandise and stock in trade, machinery and equipment, furniture and fixtures, motor vehicles and vehicles, boats and vessels and aircraft; (sec 2 ch 118 SLA 1972)

(11) "property" means real and personal property;

(13) "real property" means land and improvements and all possessory rights and privileges appurtenant to the property, and includes personal property affixed to the land or improvements;

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.210. Definitions. (6) "taxable property" means real and tangible personal property used or committed by contract or other agreement for use within this state primarily in the exploration for, production of, or pipeline transportation of gas or unrefined oil (except for property used solely for the retail distribution of liquefaction of natural gas), or in the operation or maintenance of facilities used in the exploration for, production of, or pipeline transportation of gas or unrefined oil, including machinery, appliances, supplies, equipment, drilling rigs, wells (whether producing or not), gathering lines and transmission lines, pumping stations, compressor stations, power plants, topping plants, processing units, roads, tank farms, tanker terminals, docks and other port facilities, air strips and communication equipment and facilities, maintenance equipment and facilities, and maintenance camps and other related facilities; "taxable property" does not include permanent residences, office buildings requiring substantial local government services, or gas pipeline systems owned and operated by a certificated public utility regulated by the Alaska Public Utilities Commission; (sec 1 ch 1 FSSLA 1973; am sec 27 ch 208 SLA 1975; am sec 8 ch 8 SLA 1977)

STANDARD OF VALUE

Title 29 - Municipal Government, Department of Community & Regional Affairs

Sec. 29.53.060. Full and true value. (a) The assessor of a municipality shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section and sections 30, 35 and 160 of this chapter. The full and true value is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels. (am sec 45 ch 53 SLA 1973; am sec 1 ch 46 SLA 1974)

Title 43 - Oil and Gas Property Taxes, Department of Revenue

Sec. 43.56.060. Assessment. (a) The department shall assess property for the tax levied under Sec. 10(b) of this chapter and AS 29.53.045 on property used or committed by contract or other agreement for use for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil at its full and true value as of January 1 of the assessment year.

METHOD OF VALUATION

Title 29 - Municipal Government, Department of Community & Regional Affairs

A borough has discretion to appraise by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No 636 (File No. 1214), 473 P.2d 630 (1970)

Sec. 29.53.030 Mining Claims. The assessed value of an unimproved, unpatented mining claim which is not producing, and a nonproducing patented mining claim upon which the improvements originally required for patent have become useless and valueless through depreciation, removal, or otherwise, is fixed at \$200 for each 20 acres or fraction of 20 acres. If the surface ground of a claim has a separate and independent value for nonmining uses, the real and personal property is assessed at its full and true value. (sec 2 ch 118 SLA 1972)

Sec. 29.53.035. Farm or agricultural lands. (a) Farm use lands included in a farm unit and not dedicated to or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use, and shall not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the farm use land for both full and true value and farm use value. Should the farm use land be sold, leased, or otherwise disposed of for uses incompatible with farm use or be converted to a use incompatible with farm use by the owner, the owner shall be liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the city or borough. (sec 3 ch 229 SLA 1976)

(b) An owner of farm use land must, to secure the assessment, make application to the assessor before February 1 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor and shall include information which may reasonably be required to determine the entitlement of the applicant. If the farm use land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor with a copy of the lease covering the period for which the exemption is requested. (am sec 1 ch 66 SLA 1978)

METHOD OF VALUATION

(c) In this section "farm use" means the use of land for raising and harvesting crops or for the feeding, breeding and management of livestock or for dairying or another agricultural use for profit or any combination thereof. To be farm use land, the owner or the lessee must be actively engaged in farming the land, and derive at least 10 percent of his yearly gross income from the farm use land. The provisions of this section do not apply to land respecting which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of this section. (sec 2 ch 118 SLA 1972; am sec 1 ch 90 SLA 1974)

Sec. 29.53.040. Mobile homes. Mobile homes, trailers, house trailers, trailer coaches and similar property used or intended to be used for residential, office or commercial purposes and attached to the land or connected to water, gas, electric or sewage facilities are classed as real property for tax purposes except where expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes which are unoccupied and held for sale by persons engaged in the business of selling mobile homes. (sec 2 ch 118 SLA 1972)

Sec. 29.53.060. Full and true value. (b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the borough assembly. (sec 2 ch 118 SLA 1972)

(c) In the case of cessation of business during the tax year, the assembly may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the assembly may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and remitting or refunding taxes. (am sec 45 ch 53 SLA 1973; am sec 1 ch 46 SLA 1974)

METHOD OF VALUATION

Title 43 - Oil and Gas Property Taxes, Department of Revenue

Sec. 43.56.060. Assessment. (b) The department shall assess property for the taxes levied under Sec. 10(a) of this chapter at its full and true value as of January 1 of the assessment year except that in the case of taxable property used or committed by contract or other agreement for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil to be transported by that pipeline, the first assessment date shall be the construction commencement date. If the construction commencement date is used as the assessment date, the tax payable shall be prorated on the basis of the assessment year remaining.

(c) The full and true value of taxable property used or committed by contract or other agreement for use in the exploration for gas or unrefined oil, or in the operation or maintenance of facilities for the exploration for gas is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

(d) The full and true value of taxable property used or committed by contract or other agreement for the production of gas or unrefined oil or in the operation or maintenance of facilities for the production of gas or unrefined oil is:

- 1) on the construction commencement date the actual cost incurred or accrued with respect to the property as of the date of assessment;
- 2) determined on each January 1 thereafter on the basis of replacement cost less depreciation based on the economic life of proven reserves.

(e) The full and true value of taxable property used or committed by contract or other agreement for pipeline transportation of gas or unrefined oil or in the operation or maintenance of facilities for the pipeline transportation of oil or unrefined oil is:

- 1) on the construction commencement date and until January 1 following the date the pipeline begins to transport gas or unrefined oil, the actual cost incurred or accrued with respect to the property as of the date of assessment.

METHOD OF VALUATION

2) determined on each January 1 thereafter with due regard to the economic value of the property based on the estimated life of the proven reserves of gas or unrefined oil then technically, economically and legally deliverable into the transportation facility; however, if the proven reserves of gas or unrefined oil then technically, economically and legally deliverable indicate an economic life materially shorter than the estimated physical life of the transportation facility, the full and true value is the actual cost reduced by an annual allowance for depreciation on a straight line basis over an economic life based on the actual elapsed life from the commencement of full operation to the date of assessment plus the estimated remaining life of the proven reserves of gas and unrefined oil then technically, economically and legally deliverable into the transportation facility as of the date of the assessment;

3) on the assessment date next following inability to use or construct all or a substantial part of the facility for a period of 90 or more consecutive days because of natural disaster or legal prohibition, or other events beyond the control of a person having ownership or control of the property, adjusted to take into account any diminution in value.

(f) For purposes of this section, "actual cost" and "replacement cost" do not include interest capitalized before or during the period of construction nor the value of intangible drilling expenses. In the case of taxable property under construction, "actual cost" for purposes of this section means the costs incurred or accrued with respect to the property as of the date of assessment.

(g) The department may enter into agreements with a municipality for the cooperative or joint administration of the assessing authority conferred on the department by this section. (sec 1 ch 1 FSSLA 1973)

Title 28 - Motor Vehicles, Department of Public Safety

Sec. 28.10.431. Annual Motor Vehicle Registration Tax. (a) There is levied a motor vehicle registration tax within each municipality which elects, by passage of an appropriate ordinance, to come under this section. A municipality shall file a written notice of election with the department and may not rescind the notice for a subsequent fiscal year. The notice must be filed on or before January 1 of the year preceding the year election under this section is to become effective. If a municipality has, before the effective date of this Act, levied a motor vehicle registration or ad valorem tax which has been repealed by a vote of the people at any regular or special municipal election, then the election provided for in this subsection is not effective until the ordinance passed by the local governing body has been approved by the people at the next regularly scheduled general or special municipal election.

METHOD OF VALUATION

(b) The tax is levied upon motor vehicles subject to the license tax under secs. 411 and 421 of this chapter, not including mobile homes, and is based upon the age of the vehicles as determined by model year according to the following schedule:

Tax According to the Age of Vehicle Since Model Year:								
	1st	2nd	3rd	4th	5th	6th	7th	8th or over
Motor Vehicles								
(1) motorcycle	\$ 8	\$ 7	\$ 6	\$ 5	\$ 4	\$ 3	\$ 2	\$ 2
(2) vehicles specified in sec. 421(b)(1) of this chapter	60	50	40	30	20	15	10	5
(3) vehicles specified in sec. 421(b)(3) of this chapter	60	50	40	30	20	15	10	5
(4) vehicles specified in sec. 421(c)(1) - (4) of this chapter								
5,000 pounds or less	60	50	40	30	20	15	10	5
5,001- 12,000 pounds	100	80	60	50	40	30	20	10
12,001- 18,000 pounds	150	120	100	80	60	40	30	20
18,001 pounds or over	200	160	130	100	80	60	40	20
(5) vehicles specified in sec. 421(b)(4) of this chapter	100	80	60	50	40	30	20	10

METHOD OF VALUATION

(6) vehicles specified in sec. 421(b)(6) of this chapter	8	7	6	5	4	3	2	2
(7) vehicles specified in sec. 421(d)(9) of this chapter	60	50	40	30	20	15	10	5
(8) vehicles specified in sec. 421(b)(2) of this chapter	60	50	40	30	20	15	10	5
(9) vehicles specified in sec. 421(d)(10) of this chapter	40							

(c) The registration tax shall be levied, collected, enforced and otherwise administered in the same manner as provided for the registration fees in this chapter. Only one registration tax may be collected with respect to the same motor vehicle in the year for which the tax is paid.

(d) If a person has paid both the registration fee levied in secs. 411 and 421 of this chapter and the registration tax levied in this section, and the department determines that the payor is entitled to a refund in whole or part of the registration tax, the department shall make the refund to which the person is entitled. No refund may be made unless application for a refund is filed with the department by December 31 of the year following the year for which the refund is claimed.

(e) The department shall refund money collected under this section, less five per cent as collection costs, to a municipality for which the money was collected, as determined by (1) the address of the residence of an individual required to pay the tax, or (2) the situs of the vehicle if the vehicle is not owned by an individual; the tax situs is the location at which the motor vehicle is usually, normally, or regularly kept or used. For the first year in which the tax is levied within a municipality, the department may retain actual costs of collection of the tax within the municipality as determined by the department.

(f) Money received by an organized borough under this section shall be allocated by the borough by ordinance for city, area outside city, and service area purposes within the borough.

METHOD OF VALUATION

(g) Payment of the registration tax is in lieu of all local use taxes and ad valorem taxes on motor vehicles subject to the tax. No municipality which elects to come under the provision of this section may levy use or ad valorem taxes on motor vehicles subject to the registration tax during a fiscal year in which the election is in effect.

Sec. 28.10.650. Definitions. (22) "mobile home" means a trailer in excess of either 28 feet in length or 8 feet in width that is designed, constructed and equipped for use as a dwelling or as a place of business, storage or other off-highway purpose. (sec 6 ch 20 SLA 1977)

REQUIRED EXEMPTIONS

Title 29 - Municipal Government Department of Community & Regional Affairs

Sec. 29.53.020. Required Exemptions. (a) The following property is exempt from general taxation:

- (1) Municipal, state, or federally owned property, except that private leaseholds, contracts, or other interest in the property shall be taxable to the extent of those interests;
- (2) household furniture of the head of a family or a householder not exceeding \$500 in value;
- (3) property used exclusively for non-profit religious, charitable, cemetery, hospital, or educational purposes;
- (4) property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable, or the property of the auxiliary of such organization;
- (5) money on deposit;
- (6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section.
- (7) real property to the extent and subject to the conditions provided in (j) of this section.

(b) "Property used exclusively for religious purposes" includes the following property owned by a religious organization:

- (1) The residence of a bishop, pastor, priest, rabbi, minister, or religious order of a recognized religious organization; (sec 1 ch 191 SLA 1976)
- (2) a structure, its furniture and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a non-profit hospital; (sec 1 ch 191 SLA 1976)
- (3) lots supporting and adjacent to a structure or residence mentioned in (1) or (2) of this subsection which are necessary to convenient use;
- (4) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

REQUIRED EXEMPTIONS

(c) Property described in (a) or (b) of this section from which income is derived is exempt only if that income is solely from use of the property by non-profit religious, charitable, hospital, or educational groups for classroom space.

(d) Laws exempting certain property from execution under the Code of Civil Procedures (AS 09) do not exempt the property from taxes levied and collected by municipalities. (sec 2 ch 118 SLA 1972)

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over is exempt from taxation of the assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the assessor determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor is appealable under AS 44.62.560-44.62.570. (sec 1 ch 97 SLA 1977)

(f) No exemption may be granted except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must file the application no later than January 15 of the assessment year for which the exemption is sought, but during the same year, the governing body of the municipality, for good cause shown, may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. If a claimant whose failure to file by January 15 of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year with respect to the property exempted shall be refunded to him. The assessor may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. (am sec 1 ch 65 SLA 1975)

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a borough or city for revenue lost to it only to the extent that the loss exceeds an exemption which was granted by the borough or city, or which upon proper application by an individual would have been granted by the borough or city, under sec. 25(a) of this chapter. (sec 1 ch 229 SLA 1976)

REQUIRED EXEMPTIONS

(h) Except as provided in (g) of this section, nothing in (e)-(f) of this section affects similar exemptions from property taxes granted by municipalities on September 20, 1972 or prevents municipalities from granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (sec 1 ch 229 SLA 1976)

(i) In (e)-(f) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972)

(j) Two percent of the assessed value of a structure is exempt from taxation if the structure contains a fire protection system approved under AS 18.70.081, in operating condition, and incorporated as a fixture or part of the structure. The exemption granted by this subsection is limited to:

(1) An amount equal to two percent of the value of the structure based on the assessment for 1981, if the fire protection system is a fixture of the structure on January 1, 1981; or

(2) An amount equal to two percent of the value of the structure based on the assessment as of January 1 of the year immediately following the installation of the fire protection system if the fire protection system becomes a fixture of the structure after January 1, 1981.

REQUIRED EXEMPTIONS

Sec. 29.63.065. Exemption. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only his permanent abode which is a single-family residence, is exempt from (1) special sewer assessments levied by a home rule or general law municipality after September 2, 1975 and (2) special water assessments levied by a home rule or general law municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560-44.62.570.

(b) No exemption may be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) the claimant must file the initial application during the period of time between the date the assessment roll is certified and the time of payment fixed by the assembly or council. Within one year of the date the assessment roll is certified the assembly or council for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) a claimant receiving the exemption must file with the department by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the department for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) if an application is filed within the required time under this subsection and is approved by the assembly or council, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty or interest which the claimant may have already paid on the assessment shall be refunded to him. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a home rule or general law municipality for the sewer and water assessment revenues which it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the assessment against the property exempted. Upon recordation in the recording office of the district in which the property exempted is located the lien is prior and superior to other liens against the property except for general taxes or other special assessments and may be enforced by lien foreclosure as provided in AS 34.10.070-34.10.220. The lien becomes immediately due and payable:

REQUIRED EXEMPTIONS

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years; or

(2) when property exempted under (a) (1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b) (2) of this section.

(d) In this section

(1) "resident" means a person who for 12 consecutive months has maintained his permanent place of abode in the state;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

(3) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if he has not attained the age of 22 years, is a full-time student at an educational institution or a member of the armed forces of the United States. (sec 1 ch 114 SLA 1975; am sec 1 ch 215 SLA 1976)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

(Chapter 56, Oil and Gas Exploration, Production and Pipeline Transportation Property Taxes.)

Sec. 43.56.020. Exemptions. (a) The following are exempt from local taxes levied or authorized under Sec. 10(b) of this chapter:

(1) property rights attached to or inherent in the right to explore for or produce oil or gas;

(2) oil or gas leases or properties, whether producing or not;

(3) oil or gas in place;

(4) oil or gas produced or extracted in the state;

(5) the value of intangible drilling expenses and exploration expenses;

(6) an interest in property described in AS 43.55.010(b).

(7) (deleted)

(8) (deleted)

REQUIRED EXEMPTIONS

(b) There is exempt from state taxes levied or authorized under Sec. 10(a) of this chapter, before the construction commencement date, property which is committed by contract or other agreement for use in this state primarily for the production or pipeline transportation of gas or unrefined oil, or in the operation or maintenance of facilities for the production or pipeline transportation of gas or unrefined oil.

(c) In (a)(2) of this section, "properties" means mineral interests in oil and gas and working interests, royalty interests, and overriding royalty interests in oil and gas leases. (sec 1 ch 1 FSSLA 1973; am sec 26 ch 208 SLA 1975)

Sec. 43.56.030. In place of other taxes. Except for those taxes imposed under ch 55 and ch 57 of this title, the taxes levied or authorized under Sec. 10(b) of this chapter are in place of:

(1) all other ad valorem taxes or other taxes imposed by a municipality on property subject to tax under this chapter or exempted from taxation by Sec. 20 of this chapter, and

(2) all other taxes imposed by a municipality on or with respect to the property subject to tax under this chapter or exempted from taxation by Sec. 20 of this chapter, including, but not limited to,

(A) taxes on the retail sale or use of the property except for the retail sales tax on the first \$1,000 of each sale;

(B) taxes on the sale or use of gas or unrefined oil;

(C) taxes on the sale or use of services used in or associated with the property or in its maintenance or operation except for the sales tax on the first \$1,000 of each sale;

(D) taxes on or measured by gross or net income from the property, including income from the exploration for, production of, or pipeline transportation of gas or unrefined oil or property; and

(E) any license, excise, fee, charge or other tax on or pertaining to the property or services. (sec 1 ch 1 FSSLA 1973; am sec 55 ch 127 SLA 1974)

REQUIRED EXEMPTION

Title 10 - Corporations and Associations, Department of Commerce & Economic Development

Sec. 10.25.540. Taxation of cooperatives. Cooperatives under this chapter shall apply for a business license and pay the initial license fee as provided by the Alaska Business License Act (AS 43.70), as amended. Before March 1, 1961, and before March 1 of each year thereafter, each cooperative shall pay to the state, instead of state and local ad valorem, income and excise taxes which may be assessed or levied on or after January 1, 1960, a percentage of its gross revenue earned during the preceding calendar year. (sec 33 ch 93 SLA 1959; am sec 1 ch 66 SLA 1960)

Sec. 10.30.060. Power to acquire and dispose of lands, and exemption from execution, taxation and public appropriation. A cemetery association may buy or take by gift or devise, and hold, land not exceeding 80 acres, for the sole purpose of a cemetery. The land is exempt from execution, and from any appropriation to public purposes, and from taxation if intended to be used exclusively for burial purposes and in no way for the profit of the members of the association. (sec 36-5-5 ACLA 1949)

CONSTITUTION OF THE STATE OF ALASKA

Article XII. General Provisions. Section 12. Disclaimer and Agreement. The State of Alaska and its people forever disclaim all right and title in or to any property belonging to the United States, or subject to its disposition, and not granted or confirmed to the State or its political subdivisions, by or under the act admitting Alaska to the Union. The State and its people further disclaim all right or title in or to any property, including fishing rights, the right or title to which may be held by or for any Indian, Eskimo, or Aleut, or community thereof, as that right or title is defined in the act of admission. The State and its people agree that, unless otherwise provided by Congress, the property, as described in this section, shall remain subject to the absolute disposition of the United States. They further agree that no taxes will be imposed upon any such property, until otherwise provided by the Congress. This tax exemption shall not apply to property held by individuals in fee without restrictions on alienation.

ALASKA NATIVE LAND CLAIMS SETTLEMENT ACT

Public Law 92-203, 92nd Congress, First Session. Section 21. Taxation. (d) Real property interests conveyed, pursuant to this Act, to a Native individual, Native group, or Village, or Regional Corporation which are not developed or leased to third parties, shall be exempt from State and local real property taxes for a period of twenty years after the date of enactment of this Act: Provided, That municipal taxes, local real property taxes, or local assessments may be imposed upon leased or developed real property within the jurisdiction of any governmental unit under the laws of the State: Provided further, That easements, rights-of-way, leaseholds, and similar interests in such real property may be taxed in accordance with State or local law. All rents, royalties, profits, and other revenues or proceeds derived from such property interests shall be taxable to the same extent as such revenues or proceeds are taxable when received by a non-Native individual or corporation.

REQUIRED EXEMPTIONS

(e) Real property interests conveyed pursuant to this Act to a Native individual, Native group, or Village, or Regional Corporation shall, so long as the fee therein remains not subject to State or local taxes on real estate, continue to be regarded as public lands for the purpose of computing the Federal share of any highway project pursuant to Title 23 of the United States Code, as amended and supplemented, for the purpose of the Johnson-O'Malley Act of April 16, 1934, as amended (25 U.S.C. 452), and for the purpose of Public Laws 815 and 874, 81st Congress (64 Stat. 967, 1100), and so long as there are also no substantial revenues from such lands, continue to receive forest fire protection services from the United States at no cost.

OPTIONAL EXEMPTIONS

Title 29 - Municipal Government, Department of Community and Regional Affairs

Sec. 29.53.025. Optional exemptions and exclusions. (a) Municipalities may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at a regular or special election. An exclusion or exemption authorized by this section may not exceed \$10,000 for any one residence. (am sec 2 ch 1 FSSLA 1973)

(b) Municipalities may by ordinance:

(1) classify boats and vessels for purposes of taxation and may establish the assessed valuation of boats and vessels on the basis of their registered or certificated net tonnage; a tax based upon a tonnage valuation shall not exceed \$5 a year for a boat or vessel of less than five net tons and shall not exceed \$15 a year for a boat or vessel of more than five net tons;

(2) classify and exempt from taxation:

(A) the household furniture over \$500 in value and the effects of the head of a family or a householder; and

(B) the property of an organization not organized for business or profit-making purposes and used exclusively for community purposes, provided that income derived from rental of such property does not exceed the actual cost to the owner of the use by the renter; and

(C) historic sites, buildings and monuments. (sec 2 ch 118 SLA 1972)

(D) land of a nonprofit organization used for agricultural purposes if rights to subdivide the land are conveyed to the state and the conveyance includes a covenant restricting use of the land to agricultural purposes only; rights conveyed to the state under this subparagraph may be conveyed by the state only in accordance with AS 35.05.069(c).

(c) The provisions of (a) of this section notwithstanding,

(1) a home rule or first or second class borough may, by ordinance adopted without weighted voting, adjust its property tax structure in whole or in part to the property tax structure of a city within it, including but not limited to, excluding personal property from taxation, establishing exemptions, and extending the redemption period;

(2) a home rule or first class city shall have the same power to grant exemptions or exclude property from borough taxes that it has as to city taxes, provided that the exemptions or exclusions have been adopted as to city taxes and further provided that the city appropriate to the borough sufficient money to equal revenues lost by the borough because of the exemptions or exclusions, the amount to be determined annually by the assembly without weighted voting;

OPTIONAL EXEMPTIONS

(3) a home rule or general law city within an organized borough may, by ordinance, adjust its property tax structure in whole or in part to the property tax structure of the borough, including but not limited to exempting or partially exempting property from taxation. (sec 1 ch 111 SLA 1976)

(d) Exemptions or exclusions from property tax which have been granted by home rule municipalities in addition to exemptions authorized or required by law, and which are in effect on September 10, 1972, and not later withdrawn, are not affected by this Act. (sec 2 ch 118 SLA 1972)

(e) Municipalities may by ordinance classify and exempt or partially exempt from taxation privately owned land, wet land and water areas for which a scenic, conservation, or public recreation use easement is granted to a governmental body. To be eligible for a tax exemption, or partial exemption, the easement must be in perpetuity. However, the easement is automatically terminated before an eminent domain taking of fee simple title or less than fee simple title to the property so that the property owner is compensated at a rate which does not reflect the easement grant. (am sec 1 ch 33 SLA 1975)

(f) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to real property if an increase in assessed value is directly attributable to alteration of the natural features of the land or new maintenance, repair or renovation of an existing structure and if the alteration, maintenance, repair or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. No exemption may be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or nonresidential use within the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection may continue for up to four years from the date the improvement is completed or from the date of approval for the exemption by the local assessor, whichever is later. (am sec 1 ch 95 SLA 1977)

(g) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to a single family dwelling if the principal purpose of the improvement is to increase the amount of space for occupancy. An exemption provided in this subsection may continue for up to two years from the date the improvement is completed or from the date of approval of an application for the exemption by the local assessor, whichever is later. (am sec 1 ch 95 SLA 1977)

Sec. 29.53.160. Tax adjustments on property affected by a natural disaster. (a) The assembly may provide for reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a natural disaster.

OPTIONAL EXEMPTIONS

(b) A reassessment may be made by the assessor only upon the receipt of a sworn statement of the taxpayer that his losses exceed \$1,000. A reduction of taxes may be made only on losses in excess of \$1,000 for the remainder of the year following the disaster. Upon reassessment, the borough shall recompute this tax and refund taxes which have already been paid.

(c) The borough shall make notice of assessment or reassessment and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal is filed with the board of equalization within 10 days after notice of assessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the taxpayer is unable to comply.

(d) In enacting an ordinance or resolution authorized by this section, the assembly may, consistent with this section, prescribe procedures, restrictions and conditions of assessing or reassessing property and of remitting, refunding or forgiving taxes.

(e) In this section "disaster" means a major disaster declared by the President of the United States under the provisions of the Federal Disaster Act of 1950, Title 42, United States Code, Sec. 1855-1855g, or other federal law. (sec 2 ch 118 SLA 1972)

TAX LIMITATIONS

Title 29 - Municipal Government, Department of Community & Regional Affairs

Sec. 29.53.410. Limited property taxing power for second class cities. A second class city may by referendum levy real and personal property taxes as provided for first class cities. However, levy by a second class city may not exceed one-half of one percent of the assessed valuation of the property taxes, except that the limit does not apply to a levy necessary to avoid a default upon payment of principal and interest of bonded or other indebtedness which is secured by a pledge to levy ad valorem or other taxes without limit to meet debt payments. (sec 2 ch 118 SLA 1972)

Sec. 29.53.045. Tax on oil and gas production and pipeline property.
(a) A municipality may levy and collect taxes on taxable property taxable under AS 43.56 only by using one of the methods set out in (b) or (c) of this section.

(b) A municipality may levy and collect a tax on the full and true value of taxable property taxable under AS 43.56 as valued by the Department of Revenue at a rate not to exceed that which produces an amount of revenue from the total municipal property tax equivalent to \$1,500 a year for each person residing within its boundaries. (sec 8 ch 107 SLA 1976)

(c) A municipality may levy and collect a tax on the full and true value of that portion of taxable property taxable under AS 43.56 as assessed by the Department of Revenue which value, when combined with the value of property otherwise taxable by the municipality, does not exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58.

(d) By February 1 of each assessment year a taxing municipality must inform the Department of Revenue which method of taxation the municipality will use.

(e) For purposes of this section, population shall be determined by the commissioner of community and regional affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data, and shall advise each municipality of its population as so determined by January 15 of each year. (sec 3 ch 1 FSSLA 1973; am sec 6 ch 159 SLA 1975)

Sec. 29.53.050. Tax limitation. (a) No municipality may levy and tax for any purpose in excess of the three percent of the assessed valuation of property within the municipality in any one year.

TAX LIMITATIONS

(b) No municipality, or any combination of municipalities occupying the same geographical area, in whole or in part, may levy taxes (1) which will result in tax revenues from all sources exceeding \$1,000 a year for each person residing within their boundaries or (2) upon values which, when combined with the value of property otherwise taxable by the municipality, exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. If two or more municipalities occupying the same geographical area, in whole or in part, attempt to levy a tax (1) the combined levy of which would result in tax revenues from all sources exceeding \$1,000 a year for each person residing within their boundaries or (2) upon value which, when combined with the value of property otherwise taxable by the municipality, exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. The commissioner of community and regional affairs shall apportion the lawful levy and equitably divide these revenues on the basis of need, services performed and other considerations in the public interest. For the purpose of this subsection, population shall be determined by the commissioner of community and regional affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58. (sec 2 ch 118 SLA 1972; am sec 4 ch 1 FSSLA 1973; am sec 5 ch 159 SLA 1975)

Sec. 29.53.055. No limitation on taxes to pay bonds. The limitations provided for in Secs. 45 or 50 of this chapter do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount. (sec 2 ch 118 SLA 1972; am sec 5 ch 1 FSSLA 1973)

Title 43 - Oil and Gas Property Taxes, Department of Revenue

Sec. 43.56.010. (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020 and 29.53.025 and sec. 20 of this chapter. (sec 1 ch 107 SLA 1976)

(c) If the total value of assessed property of a municipality taxing under AS 29.53.045(c) exceeds the product of 225 percent of the average per capita assessed full and true value of property in the state (to be determined by the department and reported to each municipality by January 15 of each year) multiplied by the number of residents of the taxing municipality, the department shall designate the portion of the tax base against which the local tax may be applied. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under ch 58 of this title. (am sec 7 ch 159 SLA 1975)

TAX LIMITATIONS

(d) A tax paid to a municipality under AS 29.53.045 on or before June 30 of the tax year shall be credited against the tax levied under (a) of this section for that tax year. If, however, a tax is not paid to a municipality until after June 30 of the taxable year, the department upon application shall refund to the taxpayer the amount of tax paid to the municipality under AS 29.53.045. The credit or refund of taxes paid to a municipality may not exceed the total amount of tax levied by the department upon the taxpayer for the tax year, under (a) of this section. (sec 2 ch 107 SLA 1976)

Sec. 43.56.135. Certification. No later than June 1 of each year, the department shall certify the final assessment roll and mail to the owner of the taxable property or his authorized agent a statement of the amount of tax due. (sec 4 ch 107 SLA 1976)

Sec. 43.56.150. (a) The tax levied by section 10(a) of this chapter is payable to the department on or before June 30 of the taxable year.

Appendix H

Alaskan Taxing Jurisdictions Mailing List

APPENDIX H

ALASKA PROPERTY TAXING JURISDICTIONS MAILING LIST

STATE OIL AND GAS

Alaska Department of Revenue
Petroleum Revenue Division
201 E. 9th Avenue
Anchorage, Alaska 99501
(Statewide oil and gas
property tax only)

BOROUGHES

Glenn McKee, Director
Property Appraisal Division
Municipality of Anchorage
Pouch 6-650
Anchorage, Alaska 99502

Michael W. Worley
Director of Assessments
Ketchikan Gateway Borough
344 Front Street
Ketchikan, Alaska 99901

Stuart H. Bowdoin, Manager
Bristol Bay Borough
P.O. Box 189
Naknek, Alaska 99633

Edward Haney, Assessor
Kodiak Island Borough
P.O. Box 1246
Kodiak, Alaska 99615

Dave Braden, Assessor
Fairbanks North Star Borough
P.O. Box 1267
Fairbanks, Alaska 99707

Steve Van Sant, Assessor
Matanuska-Susitna Borough
P.O. Box B
Palmer, Alaska 99645

John W. Arney, Assessor
Haines Borough
P.O. Box H
Haines, Alaska 99827

Charles Hopson, Assessor
North Slope Borough
P.O. Box 69
Barrow, Alaska 99723

Robert Howe, Assessor
City and Borough of Juneau
155 South Seward Street
Juneau, Alaska 99801

Michael Schmidt, Assessor
City and Borough of Sitka
Box 79
Sitka, Alaska 99835

Don Thomas, Assessor
Kenai Peninsula Borough
P.O. Box 850
Soldotna, Alaska 99669

ALASKA TAXABLE 1981

State of Alaska
Department of Community & Regional Affairs
Division of Local Government Assistance
Office of the State Assessor
Pouch BH
Juneau, Alaska 99811